VOL. XLVII., No. 16.

The Solicitors' Journal and Reporter.

LONDON, FEBRUARY 14, 1903.

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THE ANNIVERSARY festival of the Solicitors' Benevolent Association will be held on Thursday, the 18th of June, at the Hotel Metropole, when Mr. THOMAS RAWLE will preside.

ATTENTION SHOULD be drawn to the fact that, by the Order of the Board of Trade which we print elsewhere, the forms No. 75 and 75A under the Companies (Winding-up) Act, 1890, which have been previously amended, have again been altered.

WE PRINT elsewhere the new rules as to fees payable on registration of title, which were published in draft at the end of last year and which have now been confirmed. The object is to increase the applications for registration with an absolute title by making the fees payable immediately very small, and leaving the remainder of the full fees to be paid gradually upon subsequent dealings with the land. In other words, the cost of obtaining the absolute title is not to be borne by the first registered proprietor, but is to be distributed among successive proprietors. The scheme will perhaps do something to encourage the registration of absolute titles, but we doubt whether it will have any great effect. If registration is to continue, titles registered as possessory will become virtually absolute in course of time, and most landowners will be contented to leave the matter so. They are not filled with the zeal of the Land Registry Office for the early advent of a universal system of absolute titles, and are not eager to go through the routine at that office which registration with such a title implies.

THE DECISION of KEKEWICH, J., in *Wright* v. *Lawson* (*ante*, page 253) is an illustration of the limitation which the law imposes in the interests of lessees on the ordinary covenant to repair. "However large," said Lord ESHER, M.R., in *Lister* v. *Lane* (41 W. R. 626; 1893, 2 Q. B., p. 217), "the words of the covenant may be, a covenant to repair a house is not a covenant to give a different thing from that which the tenant took when

he entered into the covenant." Consequently, the lessee is not bound to make good a defect caused by the natural operation of time and the elements on a house, the original construction of which was faulty; and in *Lister* v. *Lane* it was held that the lessee was not bound to rebuild a house which had been condemned as dangerous during the term by reason of faulty foundations, and which had been pulled down. In *Wright* v. *Lawson* the question arose in regard to a bow window on the first floor of the demised premises. This had been condemned by the London County Council, and the tenant had been ordered to repair it, and to shore it up immediately. To repair it would have necessitated a rebuilding with additional supports not contemplated in the original structure, and the tenant contented himself with substituting a flat window. The lessor called upon him to restore the premises to their original condition and replace the bow window, but KEKEWICH, J., held that this meant the erecting of a window of a totally different character, more permanent and better than the window was at first, and that, upon the principle of *Lister* v. *Lane*, such work was beyond the obligation imposed by the covenant. This limitation upon the scope of the covenant is very important.

THE SUPREME COURT of the United States appear to have refused to grant an injunction in a case the details of which are novel and interesting. The plaintiff was a young lady much admired in the neighbourhood in which she lived for her personal attractions, and the defendants, a flour mills company, had, by way of advertisement, placed portraits of the plaintiff on their packages of flour. On a garlanded scroll above each portrait were the printed words "The Flour of the Family." The plaintiff applied for an injunction to restrain the publication of this advertisement, stating that it had been the cause of annoyance and distress to her. We have not been able to obtain access to a full report of the judgment of the Supreme Court, which was not unanimous, but the Chief Justice seems to have thought that the advertisement could not be considered as a libel, and that to allow any such general right of protection as that claimed by the plaintiff, would lead to endless litigation, and might even interfere with the right of fair criticism. Nothing can be said for the good taste of the advertisement, but we certainly think that the case is one of difficulty. There is no law to prohibit anyone from taking a sketch or kodak portrait without the consent of the person whose portrait is taken, and the question remains, is it an actionable wrong to exhibit or circulate copies of this portrait? Such a publication, without more, could scarcely be considered as a libel; could the fact that the portraits were annexed to an absurd advertisement make them defamatory? The case is rather one of a private nuisance, and though it might cause as much annoyance as many nuisances which are restrained by injunction, we can find no authority which could help the plaintiff in the English reports. The question may possibly be raised in this country, for similar advertisements (none perhaps so offensive) may be seen on our walls and in our public vehicles.

THE CASE of *Turner* v. *The London and Provincial Bank*, which has just been tried before Mr. Justice KENNEDY, is of interest to bankers and others engaged in the collection of cheques. A large proportion of the payments in this country are made by cheque, and a large proportion of these cheques are sent by post, and not in registered letters. It is commonly supposed that there is not much danger in sending a crossed cheque by post, but if we refer to the Bills of Exchange Act, 1882, s. 60, we find that, where a cheque is payable to order and the banker on whom it is drawn pays it in good faith and in the ordinary course of business, he is deemed to have paid it in due course, although the indorsement has been forged or made without authority. By section 80, where the banker on whom a crossed cheque is drawn, in good faith and without negligence, pays it to a banker, he is protected; and by section 82, the banker who in similar circumstances receives payment for a customer is also protected. Suppose, therefore, a cheque crossed "Not negotiable" is stolen, and the thief gets a tradesman to cash it for him, and the tradesman gets the cheque paid through a banker: the banker who pays and the banker who receives the money for the tradesman are protected, but the tradesman is liable to refund the money to the true owner. In *Turner* v. *The London and Provincial Bank* the plaintiff drew three cheques on the London, City and Midland Bank, crossed them and marked them "Not negotiable," placed them in envelopes and posted them in a pillar-box near where he was living. The letters were stolen from the pillar-box. The thieves did not attempt to cash the cheques with a stranger, for one of the gang had already opened an account with the defendant bank. He paid the cheques into this account, asking that they might be specially collected, and the next day he received the money. The defendant bank was, therefore, exempt from liability to the plaintiff unless it could be shewn that they had acted with negligence in the collection of the cheques. The negligence principally relied upon by the plaintiff was that the names of the different payees indorsed upon the cheques appeared to be in the same handwriting. It was not denied that the handwriting of the indorsements was similar; but the defendants contended that it was impossible in the pressure of business to compare the indorsements in the manner suggested. The jury, to whom the question of negligence was left by the learned judge, were unable to agree upon a verdict, and we have probably not heard the last of the case.

A DECISION upon the liability attaching to shares which have been forfeited by the company for non-payment of calls and sold by the company has been given by the Court of Appeal in *Randt Gold Mining Co. (Limited)* v. *The New Balkis Exploring (Limited)* (reported elsewhere). The plaintiff company had a capital of £80,000 divided into 5s. shares. The African Gold Properties (Limited) were formerly the holders of 40,000 of these shares, and 3s. 4d. had been paid up on each share. The balance of 1s. 8d. per share was subsequently called up and, on default in payment, the shares were forfeited and sold to the defendant company for £150. A certificate was issued to them stating the facts as to 3s. 4d. being paid up, and the forfeiture for non-payment of the call of 1s. 8d., and stating also that the defendant company were to be deemed to be the holders of the shares "discharged from all calls due prior to the date hereof." Subsequently, the plaintiff company made a call of 1s. 8d. on these shares. But the defendant company disputed their right to do so, and claimed that the shares in their hands were to be taken to be fully paid up. Such a claim, however, is, as the Court of Appeal, affirming the decision of BUCKNILL, J., held, opposed to the policy of the Companies Acts as construed by recent decisions. The fact that a call has been made does not, where the call has not been paid, and the shares have in consequence been forfeited, prevent a further call in respect of the same sum being made, and the certificate, in stating that the shares were to be held discharged from previous calls, only referred to the call made on the former holders. The only doubt in the matter seems to be introduced by the consideration that the former holders remain liable for the earlier call, and thus, if both liabilities are satisfied, the company will get more than their nominal capital. But this result, if it comes to pass, can be accepted with equanimity. In practice payment of the earlier call is hardly to be expected, and the only way of securing to the company its full capital is to sanction the making of a fresh call upon the new holders of the forfeited shares. The Court of Appeal accordingly held that there was nothing in the form of the certificate in the present case to prevent this being done, and the defendant company were therefore liable.

THE KEENEST interest is being taken all over the country in the annual licensing meetings, which are now being held. In almost every district there is an intention expressed by justices to reduce the number of public-houses in the future, but few renewals have been refused this year, except where the licence-holders have been convicted of offences, or for such like reasons. Large numbers of licence-holders, however, have been warned that next year their houses will be seriously taken into consideration, and will be liable to be closed as being unnecessary. Of course, in taking this course, the licensing justices are following the example set them by the justices of Farnham, and intend to

make careful inquiries personally into the circumstances surrounding every house in their respective districts. In the case of *Rex* v. *The Farnham Justices* it was shewn that a committee of justices had made such inquiries before the licensing meeting, had then themselves given notice of opposition, and after hearing evidence, had refused to renew a number of licences. This course was carefully considered by the Court of Appeal, and fully approved of. The court was of opinion that since *Boulter's case* was decided it is clear that licensing justices are not a judicial body; they are not bound to decide questions of renewal entirely on evidence given before them; that they are entitled to use the knowledge they have acquired by their inquiries and from their acquaintance with the locality, and that if they act *bonâ fide*, without bias, their discretion will not be interfered with. This, of course, has always been the law, but it has only been in very recent years that anyone seems to have known it. Until *Sharp* v. *Wakefield* (37 W. R. 187; 1891, A. C. 473) was decided it was the general impression that the question of granting the renewal of a licence was to be approached in quite a different spirit from the question of granting a new licence. It was generally considered that a renewal would not be refused except for reasons personal to the licensee; and that as long as no exception could be taken to his conduct, a renewal would be granted as a matter of course. On this understanding, hundreds of thousands of pounds have been invested in public-house property. Recent decisions have, however, swept away every vestige of these opinions, and the licence-holders are left absolutely at the mercy of the justices. Licensing justices would, none the less, do well to consider the judgment of the Lord Chancellor in *Sharp* v. *Wakefield* as to how they should act in dealing with applications for renewals. He points out that it is most unlikely that justices would consider a new application in the same way as one applied for by a person already licensed; and he says: "Of course the justices would remember that a year before a licence had been granted, and presumably, unless some change during the year was proved, they start with the fact that the topics to which I have referred have already been considered, and one would not expect that those topics would be likely to be reopened, unless, as I say, some change has been proved. This would be likely to limit the inquiry to the conduct of the house, and the character of the licensee, and perhaps the condition of the house, but as a matter of fact, and not a matter of law at all." The House of Lords, therefore, assumed that licences would always be renewed, unless something had happened since the licence was last renewed which constituted good cause for refusing renewal. Licensing justices are now going much further than that, and are proposing to close houses where the circumstances have not changed for many years. As to the justice of such proceedings it is not within our province to express an opinion; but as to the law, as long as the decision of the Court of Appeal in the *Farnham case* stands, the justices seem to have a free hand.

THE SANCTION given by *Biggs* v. *Hoddinott* (47 W. R. 84; 1898, 2 Ch. 307) to the obtaining by a mortgagee of advantages in addition to interest on the money lent, has been followed by an interesting series of cases as to the form which such advantages may take. In *Biggs* v. *Hoddinott* the mortgage was a mortgage of a hotel, and the collateral advantage was a stipulation that during the continuance of the security the mortgagor would purchase liquor only from the mortgagee, and it was held that this was valid. But in *Noakes & Co.* v. *Rice* (50 W. R. 305; 1902, A. C. 24) the same stipulation was to last, not merely during the continuance of the security, but during the continuance of the lease upon which the mortgaged premises were held, and so far as it exceeded the duration of the security, it was void. To this extent it conflicted with the principle that the parties in entering into the mortgage are not at liberty to place any clog upon the equity of redemption. It is essential that the mortgagor when he redeems the property should get it back clear from the mortgage and all its incidents. As RIGBY, L.J., said in the case just cited (1902, 2 Ch., p. 457), "the property which comes back to the mortgagor must not be worse than it was when it was mortgaged, and the mortgagee must not, either expressly or by implication, reserve to himself any hold upon the property after the time for redemption has arrived and the right of redemption has been put in force." The question thus is, whether in any given case the advantage which the mortgagee strives to retain after the right of redemption has been exercised constitutes in any way a burden upon the property. In *Santley* v. *Wilde* (48 W. R. 90; 1899, 2 Ch. 474) the advantage consisted of the right to share in the profits of the mortgaged property during the remainder of a lease, and the Court of Appeal held that it lasted after redemption; but the decision was adversely criticized in *Noakes & Co.* v. *Rice*, and seems to have been erroneous. In *Carritt* v. *Bradley* (49 W. R. 593; 1901, 2 K. B. 550) the advantage consisted in an obligation on the part of the mortgagor to secure the employment of the mortgagee as a tea broker, and this, since it did not touch the mortgaged property, was with more reason held to be binding after redemption. But in *Jarrah Timber, &c., Corporation* v. *Samuel* (*Times*, 12th inst.), decided by the Court of Appeal this week, the dissociation of the advantage from the mortgaged property was not made out. The sum of £5,000 was advanced to a company upon the security of £30,000 of debenture stock of the company, and upon the terms that the mortgagee should have an option for a year to buy any of the stock at 40 per cent. This option did not apparently form a direct charge upon the stock, since it could not have been specifically enforced, and the only remedy of the mortgagee would have been in damages; but since the company on redeeming would have been bound either to sell the stock or to pay damages, it was held that there was in substance a burden upon the stock, and that the option consequently was a clog upon the equity of redemption and was void.

THERE ARE some interesting points about the case of *Simpson* v. *Teignmouth, &c., Bridge Co.*, decided by the new branch of the Court of Appeal this week (reported elsewhere). Even a court composed of the heads of the three divisions of the High Court cannot be expected to grapple with all the problems to which the progress of civilization gives rise, and hence no surprise need be felt that the question whether a bicycle is a "carriage hung on springs" remains unanswered. The case admitted of easier decision upon the ground that a bicycle is not a carriage drawn by a beast of draught. These niceties arise from the failure of the Legislature to revise statutes and bring them up to date. The Act under which the defendant company is entitled to charge tolls was passed in the fifth year of GEORGE IV., and the draftsman, though conversant with "whisky-cars," which appear to be as extinct as the dodo, had no prophetic intuition of the advent of the bicycle. He imposed a toll of 6d. a wheel on "carriages hung on springs," and "for each horse or other beast of draught drawing the same the sum of 2d." Of course, if a bicycle is within these terms at all, the authorized toll is 1s., and the defendant company have kept well within their rights in charging only 2d. But even that sum, it appears, is too much, and cyclists are entitled to cross the bridge like mere foot passengers for a penny. Mr. Justice WRIGHT was of opinion that a bicycle was a carriage hung on springs, and this view is plausible. It carries the rider, and it has springs which alleviate the jars of travelling. But it is needless to express a confident opinion when the Court of Appeal has shrunk from the task. It is enough that no "beast of draught" assists the cyclist on his way, and hence the modest penny franks him. At the same time, the wary foot passenger may be thankful that a bicycle, whatever may be its constitution as regards springs, is a "carriage" within the meaning of the Highway Act, 1835, and its rider can be convicted of furious driving: *Taylor* v. *Goodwin* (4 Q. B. D. 228).

SEVENTY YEARS have passed since the eminent persons appointed by the Crown to inquire into the law of real property presented their third report. In dealing with tenures, they make the following recommendation with regard to gavelkind, "After very mature deliberation, we are of opinion that the custom of gavelkind should be abolished. . . . It is attended with many serious practical inconveniences, which do not admit of an effectual cure except by its abolition." But no steps have been taken to carry this recommendation into effect, and the rule of law is still that all lands

lying in the county of Kent are to be presumed to be of the nature of gavelkind unless the contrary is made to appear; and whenever an intestacy of the owner of an unsettled estate in Kent occurs, great difficulties arise. It is well known that in the reign of HENRY VIII. and subsequently a number of disgavelling Acts were passed, but as none of these Acts contained any schedule of the lands affected by them, the identity of these lands has to be ascertained by evidence which it is difficult to procure in the case of small detached parcels. The natural consequence of this absence of evidence is that in many cases lands have gone back to the custom of gavelkind. We cannot see that any hardship would arise from a change in the law, though it is said that the inhabitants of Kent have a strong predilection for the ancient customs for which their county has been remarkable.

Costs of Actions Remitted to the County Court.

THE anomalous character of the working of the County Court Rules as to the costs of actions remitted from the High Court to the county court, and the unsatisfactory decisions upon the same subject, have long been a fruitful source of litigation, involving, of course, much expense—and often much injustice—to the litigants themselves, and proving a thorn in the sides of their advisers, who have had to advise their clients either tamely to submit to an interpretation of the rules (which leaves them smarting under a sense of injustice) or to appeal against it, and chance all the uncertainties attendant on such a course. Hitherto, although individual judges have expressed their sense of the hardships inflicted on suitors in particular cases by the operation of those rules, there has been no decided expression of opinion from the High Court bench that those rules are framed in such a way as to be wholly ineffectual to effect the object for which they exist. In the case of *M'Eachen* v. *Sallyoo Mineral Water Co.*, however, before a Divisional Court, to which we briefly referred (*ante* p. 247), those rules came in for some very trenchant criticism from CHANNELL, J., who is reported to have said that "the County Court Rules [that is, the rules relating to the costs of remitted actions] were in so unsatisfactory a state that it was impossible to tell how the costs were to be apportioned in the absence of a special order, and grave injustice was often occasioned." It is true that the learned judge expressed his opinion that the decisions upon those rules were in an equally unsatisfactory state. But it is clear from a consideration of the cases that it is the unsatisfactory nature of the rules which have really produced the existing uncertainty and confusion, and that the judiciary has long been engaged in the hopeless task of trying to make those rules accomplish satisfactorily a task for which they are entirely unfitted. It is refreshing at last to get this frank avowal from the bench that, as matters now stand, the confusion is hopeless, since it is perhaps not too much to hope that it may result in action being taken in the direction of amendment. Mr. Justice CHANNELL says that, in order to avoid the difficulties arising from applying the ordinary machinery provided by the Legislature in such cases, the extraordinary machinery provided should be invoked, and the judge always asked in such cases to make a special order as to the costs, as he has ample jurisdiction to do under section 113 of the County Courts Act, 1888. As a temporary means of avoiding the absurdities and injustice resulting from the application of the ordinary rules, such an expedient may be justifiable, and the court has previously expressed its opinion that county court judges would do well to resort to it. Indeed, it was the adoption of such a course by the deputy county court judge in the case above cited which gave rise to the appeal.

But, except as a temporary expedient, it is submitted that such a course of practice should not be tolerated. It is almost a scandal that upon an important matter of everyday practice of this kind resort should of necessity be had to such expedients. Both suitors and practitioners are entitled to demand a speedy revision of the rules in the direction of some plain and simple directions, which shall be sufficient to meet all cases of the kind not complicated by some special circumstances. Suitors are entitled to know before entering on litigation upon what general principles, in the absence of special circumstances, the question of costs will be decided. It is not fair that they should be left at the mercy of any order which the county court judge may think fit to make. Moreover, there are those cases to be considered in which, owing to some oversight, arising from forgetfulness, or even possibly ignorance, no special order is asked for. In such cases the client may suffer grave injustice from being left to the operation of the ordinary rules as they at present stand.

It will not be out of place to consider shortly some of the cases which have been decided on the rules as they stand, and to emphasize by illustration the class of cases which they fail to meet. But it must not be imagined for a moment that the reported cases represent the total number of cases, or any appreciable portion of them, in which the present rules have been found to work inequitably. It would hardly be an exaggeration to say that scarcely a day passes without some individual having to deplore the confusion which exists.

Of reported cases that of *Wright* v. *Bull* (1900, 2 Q. B. 124) is one which forcibly illustrates the working of the present rules. There the plaintiff brought an action in the High Court to recover £20 2s., and got an order under order 14 for £8 14s., the action being remitted as to the balance to the county court. The £8 14s. was paid by the defendant, but as to the balance the defendant got judgment in his favour in the county court, no order being made as to costs. Now, the principal rule which governs costs is section 113 of the County Courts Act, 1888, which says that "All costs of any action . . . in default of any special direction shall abide the event of the action . . ." The question in each case, therefore, in the absence of any special order, must be, what was the event of the action? So far as the £8 14s. was concerned, that was recovered under order 14, and by the operation of section 116 of the County Courts Act, 1888, which provides that "if in an action founded on contract the plaintiff shall recover a sum less than £20, he shall not be entitled to any costs of the action," the plaintiff could recover no costs. So far as the action remitted to the county court was concerned, the defendant had succeeded. But here the principle first laid down in *Keeble* v. *Bennett* (42 W. R. 539), and subsequently affirmed by the Court of Appeal in *White* v. *Headland's Patent Electric Storage Battery Co.* (47 W. R. 273), must be applied—namely, that when an action is remitted to the county court, although the plaintiff may have recovered the substantial part of his claim under order 14, the *whole* action is remitted. The result is that, there being only *one action* and only *one event*, it must be held that the plaintiff has recovered the £8 14s., and though the defendant succeeds in the county court, he cannot get costs unless a special order is made. In fact it is the total amount recovered which must be looked at. As it is put by COLLINS, L.J., in *White* v. *Headland's Storage Battery Co.*, "however minute the portion of the claim which is recovered in the county court may be, the scale applicable must depend upon the total amount recovered." That case was decided on the question as to what scale of taxation was applicable, but the principle is of general application. As applied for the purpose of testing what is the *event* of the action it certainly leads to hardship. It would surely be more just that in such cases the plaintiff should get the costs in the High Court given him under section 116 in respect of the sum recovered under order 14, and that the defendant should have the general costs of the action in the county court. As it is, the principle which was established by the decisions with a view merely to its affecting the *scale* of taxation, is now found to also be decisive upon the much graver question as to who shall have the general costs of the action. In *Wright* v. *Bull* the result would have been just the same if the plaintiff had claimed, say, £90, got judgment under order 14 for £5, and then failed to recover any part of the remitted £85, and yet the defendant would not have got any costs, though he might have been put to great expense in defending an unjust claim.

Still more startling, however, may be the result of the application of these principles in cases where the defendant counterclaims, and it is in cases of counterclaim that it is especially necessary to get the rights of the parties adjusted by

a special order as to costs, having regard to the present state of the rules and decisions. *M'Eachen's case* (*supra*) well illustrates this. The action was for £70 odd for goods sold and delivered. An order for £50 was made under order 14 and the rest remitted. The defendants counterclaimed for several items and for £25 loss of trade, &c. The judge found for plaintiff for £20 and for defendants on their counterclaim for £30, and awarded the defendants the general costs of the action subsequent to the order remitting it to the county court. In making this order the county court judge apparently thought the ordinary rule would work injustice. He considered that as there was only one event in the action, and, as, so far as the county court was concerned, the defendants' counterclaim had exceeded the plaintiff's claim, the defendant ought to be allowed the general costs of the action on the principle acted upon in *McLean* v. *Goodman* (6 T. L. R. 185). Perhaps the order was in this case rather favourable to the defendant. But supposing the plaintiff had recovered only £20 under order 14 and only £10 in the county court, and that the defendant had succeeded in recovering £35 on his counterclaim, still in the absence of any special order the plaintiff would apparently have been entitled to claim the general costs of the action, though the defendant would get the costs of establishing his counterclaim.

Another, and perhaps stronger, case would be this: A plaintiff might recover a sum of, say, £50 under order 14 out of a claim for £80, but fail in the county court to recover any more, whereas the defendant might succeed on a counterclaim for £40, yet, in the absence of a special order, he would be mulcted in the general costs of the action.

It cannot be said that the principles of *Keeble* v. *Bennett* and *White* v. *Headland's Electric Co.* (*supra*) produce very satisfactory results when applied to determine upon what scale of costs the taxation of the costs of a remitted action shall take place, but they certainly produce still greater anomalies when applied to the determination of the question, what is the event of the action within the meaning of section 113.

The main difficulty seems to have arisen from the interpretation, no doubt correct, put on the words of section 65 of the County Courts Act, 1888, that by it the action as a *whole* is remitted and therefore the whole amount recovered in the action must be taken into account. The strong words in the section are "the action and all proceedings therein shall be tried and taken *as if the action had been originally commenced therein*." The italics are ours. Now it is obvious that strictly the action could not have been commenced in the county court at all, so that in any case one has to read into the section some such words as "as if the action had been for less than £50, and had," &c. As some words must be read into the section it would be more logical to read into it the words "as if the action *had been for the amount remitted, and* had been originally commenced in the county court." If, however, that is too violent a straining of the words of the section, legislative amendment in some form would be necessary.

Certainly by the scheme of the section it would seem as if that was really the intention of the framers of the Act. Because the section goes on to expressly provide for the costs of the proceedings prior to the remittal order being taxed on the High Court scale, and for costs subsequent thereto being allowed on the county court scale. If the whole of the costs were taxed on the county court scale, there would be cogent reason for treating the whole amount recovered as recovered in the county court. The matter is in an unsatisfactory state, and ought to receive the attention of the County Courts Rule Committee.

The twenty-first Conference of the International Law Association will take place at Antwerp on Tuesday, the 29th of September next.

After a final sitting, which commenced at 10.30 a.m. on Friday and terminated at seven o'clock on Sunday morning, says the *Daily Mail*, judgment was delivered at Montpellier in the Margueritte affair, and the wearisome trial of 123 Arabs for revolt against the French near Algiers, which has lasted for fifty days, came to an end. Since the case began one of the jurymen has died and another had to be replaced through illness. The spectacle in court while the Arab prisoners were waiting with stoical patience to learn their fate was a pitiable one. All of them were half asleep, and as, clad in rags, they were led through the draughty corridors of the palace they shivered and coughed in distressing fashion. Every one was tired to death, and several jurymen and barristers, utterly worn out, slept soundly during the reading of the verdict.

The Jurisdiction to Sanction Conversion of Businesses.

The recent judgment of Kekewich, J., in *Re T.* (*Deceased*) (*ante*, p. 254) is important in relation to the difficulty frequently experienced in practice of deciding whether application should be made to the court to sanction a dealing with a trust estate which is outside the proper scope of the instrument of trust. Generally speaking, said the learned judge, the duty of the court was to administer the trusts placed under its control, and not to exceed the limit of investment fixed by the instrument creating the trusts; but to this, he added, there were exceptions, and he instanced three classes of cases where the court would sanction matters outside the strict administration of the trust. One was where it was desired to make advances on behalf of an infant out of capital. This, said Kekewich, J., he had never hesitated to do when satisfied that the advancement was beneficial; and where an infant was only contingently interested, it was his practice to include in the advance the sum necessary to effect a policy of insurance to cover the contingency. A second class of cases was where a testator, engaged in trade, had failed to provide for the continuance of his business, and had perhaps directed it to be realized. Here again the interests of the family might necessitate the carrying on of the business, and the jurisdiction to authorize this, though its exercise required exceeding care, had, said his lordship, the sanction of established practice and was generally justified by beneficial results. The third case which the learned judge mentioned was the sale to a joint stock company of the business owned by the testator, where no power for that purpose was contained in the will. Equal caution, he said, should in such cases be observed by the judge, but if he were satisfied that, for want of working capital or other reasons, the business could not be carried on as the testator intended it to be, and that no sale for cash was possible, there was no sufficient reason for the court to refuse its sanction to the proposal.

To this last case we shall return subsequently, but it will be convenient first to state the circumstances and the decision in the case which called for the above remarks. The applicant was tenant for life of considerable personal estate which, subject to her life interest, was settled upon such of her children, other than her eldest son, and in such shares as she should by deed or will appoint. She had exercised her power of appointment, and the appointees had settled their shares. In order to benefit persons who had claims upon her, the tenant for life had raised large sums by insuring her life in various offices and mortgaging the policies, and by mortgaging her life interest to secure payment of interest and premiums. This proceeding, however, was insufficient to provide for the increasing demands upon her, and she desired to augmen her income by transferring the mortgages of the policies and life interest to her trustees. In other words, the trustees were asked to realize certain of the existing trust investments and invest the proceeds in mortgages of policies of insurance on the life of the tenant for life with the additional security of a mortgage of the life interest, and this mode of investment not being authorized by the will, application was made to the court. There appears, however, to be no decision in favour of allowing the court to extend the range of investments authorized by the trust instrument or by law, and there is in *Re Morrison* (49 W. R. 441; 1901, 1 Ch. 701) an express ruling of Buckley, J., that no such jurisdiction exists. "In my opinion," he said, "there does not reside in this court any power to authorize trustees to take, on the ground that it is beneficial, an investment which the testator has not authorized." And for this reason Buckley, J., in that case held that executors and trustees could not be authorized by the court to sell the testator's business to a company in consideration of the issue of shares and debentures, the holding of such securities not being authorized by the will. Similarly, in the present case Kekewich, J., held that he was absolutely debarred from acceding to the application. The proposed investment was not authorized by the will, and the court had no power to authorize it. He also held that the court had no

authority under the Judicial Trustees Act, 1896, to excuse the trustees from an intended breach of trust. The main interest of the judgment lies, however, in the position in which it leaves the question as to the power of the court to sanction the conversion of a testator's business into a limited company, where no power for this purpose is contained in the will. As we have just seen, BUCKLEY, J., in *Re Morrison* (*supra*), held that the court had no such power, for the reason that it could not sanction the holding of the securities of the company. KEKEWICH, J., accepts this as sufficient for his decision in the present case, and yet at the same time he explicitly lays it down that the court has jurisdiction to sanction a conversion of the nature just stated. There appears to be an inconsistency here which will make it not altogether safe to act upon the alleged jurisdiction, and indeed we believe it to be recognized that the jurisdiction is, to say the least, very doubtful.

The question, of course, cannot be discussed without referring to the decision of the Court of Appeal in *Re New's Settlement* (50 W. R. 17; 1901, 2 Ch. 534). In that case the matter before the court was a case of reconstruction and not of original conversion. Shares in an existing company were settled upon trusts which allowed their retention, but, in case of sale, did not authorize the investment of the proceeds in the shares of any other company. Under a scheme for reconstruction, these shares, which were fully paid up, were to be exchanged for shares and debentures in the proposed new company. COZENS-HARDY, J., held that he was debarred from authorizing this by the decision of BUCKLEY, J., in *Re Morrison* (*supra*), and by the earlier decision of NORTH, J., in *Re Crawshay* (60 L. T. 357), where also it was held that there was no jurisdiction to sanction an original conversion. In the Court of Appeal these cases were recognized. "The cases of *Re Crawshay*, decided by NORTH, J.," said ROMER, L.J., in delivering the judgment of the court, "and *Re Morrison*, decided by BUCKLEY, J., are instances where the court was asked to sanction steps to be taken by trustees which it thought unjustifiable, and which it declared it had no jurisdiction to authorize"; and the learned judge continued: "But in the management of a trust estate, and especially where that estate consists of a business or shares in a mercantile company, it not infrequently happens that some peculiar state of circumstances arises for which provision is not expressly made by the trust instrument, and which renders it most desirable, and it may be even essential, for the benefit of the estate, and in the interest of all the *cestuis que trust*, that certain acts should be done by the trustees which in ordinary circumstances they would have no power to do. In a case of this kind, which may reasonably be supposed to be one not foreseen or anticipated by the author of the trust, where the trustees are embarrassed by the emergency that has arisen, and the duty cast upon them to do what is best for the estate, and the consent of all the beneficiaries cannot be obtained by reason of some of them not being *sui juris* or in existence, then it may be right for the court, and the court in a proper case would have jurisdiction, to sanction on behalf of all concerned such acts on behalf of the trustees as we have above referred to." And upon this principle the court held that there was power to sanction, and it did sanction, the exchange of the existing shares for the securities of the reconstructed company.

It has been stated that *Re New's Settlement* in effect overruled *Re Morrison* and affirmed the power of the court to sanction an original conversion (Palmer's Comp. Prec., vol. 1, 8th ed., p. 808), and no doubt the very general terms of the passage just quoted may be said to cover an original conversion as well as a reconstruction. But general statements cannot be dissociated altogether from the circumstances to which they are to be applied, and the express reference in the judgment to the decision of BUCKLEY, J., in *Re Morrison* was certainly not in such terms as to shew any intention to overrule it. The natural effect of the judgment was to recognize *Re Crawshay* and *Re Morrison*, and at the same time to lay down a principle which shewed that the considerations applicable to those cases did not govern *Re New's Settlement*. And it is of course obvious that there are circumstances of embarrassment existing in a proposed reconstruction which are quite absent from a proposed conversion. The conversion of a business may be desirable, but it is not a step which the testator chose to take himself, and the trustees are under no urgent necessity to take it. But where the testator has already put his property into the form of shares, and a change in these shares is incidental to a proposed reconstruction of the company, the state of affairs is very different. There is now an embarrassment arising directly out of the nature of the property which the testator had selected, and the principle laid down by ROMER, L.J., applies. Moreover, the change of investment is technical rather than real, and there cannot, if the taking of the new securities is authorized, be said to be any substantial infringement of the rule that the court cannot sanction the holding of unauthorized securities; and upon the latter ground BUCKLEY, J., recently authorized the taking of such substituted securities in *Re Smith* (46 SOLICITORS' JOURNAL, 650). It seems safe, therefore, to understand the principle of *Re New's Settlement* as applying only to cases of reconstruction, and, notwithstanding the statement of KEKEWICH, J., in *Re T.* (*Deceased*) (*supra*), to assume that *Re Morrison* is still the proper guide in regard to cases where it is desired to obtain the sanction of the court to a proposed conversion of a business into a company. On the existing state of the authorities, it must be regarded as very doubtful whether this sanction can be given.

Reviews.

Contracts.

A TREATISE ON THE LAW OF CONTRACTS. By C. G. ADDISON. TENTH EDITION. Edited by A. P. PERCEVAL KEEP, M.A., and WILLIAM E. GORDON, M.A., Barristers-at-Law. Stevens & Sons (Limited).

A large number of statutes have been passed, and nearly a thousand new cases bearing on the subject of contracts have, say the editors in their preface, been decided since the publication of the last edition of Addison on Contracts eleven years ago. The task of revision, therefore, has been heavy, and in so voluminous a work it is perhaps too much to expect that it should be performed with unerring accuracy. The statement, for instance, at p. 34 of *Evans* v. *Hoare* (1892, 1 Q. B. 593), as supporting the rule that the names of the parties must appear from the written memorandum of a contract, misses the point of the decision, which was concerned with the sufficiency of signature by the party to be charged. So, again, it is hardly correct to refer (p. 214) to the judgment of Bayley, J., in *Doe* v. *Reid* (10 B. & C. 857) as shewing that the benefit of "tied house" covenants do not run with the reversion, though with the qualification "but see *Clegg* v. *Hands*" (44 Ch. D. 503), when the opinion of the Court of Appeal was clearly expressed in the latter case that it does run with the reversion. Nor, even before the recent decisions in *Budd Scott* v. *Daniel* (1902, 2 K. B. 351), and *Jones* v. *Lavington* (51 W. R. 161), was it safe to rely, as the editors do at p. 218, on *Baynes* v. *Lloyd* (1895, 2 Q. B. 610), as supporting the proposition that no covenant for quiet enjoyment is implied from the mere relation of landlord and tenant. The statement at p. 273, that "the court will not grant specific performance of an agreement for the building of a house of a certain value" might usefully have been qualified by a reference to *Mayor of Wolverhampton* v. *Emmons* (49 W. R. 553). And it is not very enlightening to be told, on p. 453, that "every purchaser is still entitled, if he makes a contract to that effect, to the production of a sixty years' title on the part of the vendor." There are also errors of printing which more careful revision would have avoided: *Harnett* v. *Yielding* (2 Sch. & Lef. 554) appears, at p. 275, as *Harnett* v. *Gielding*, and so well-known a case as *Dearle* v. *Hall* (3 Russ. 1) is referred to, at p. 206, as *Dearle* v. *Hale*.

As we have said, it is difficult in a work containing such a quantity of matter to avoid errors of this kind. And, though it is proper to point them out, we are glad to acknowledge that in general the task of producing this edition has been very completely accomplished. Of course we do not look to "Addison" for a statement of principles. It is the object of the book to collect the authorities, and to enable the practitioner to put his hand upon a relevant decision, whether upon a point in the law governing contracts in general, or upon the details of a contract of a special kind. In this aspect the book still retains its old character of practical utility. It would no doubt be possible to reduce its size by cutting out subjects for which it is usual to refer to special books—such, for instance, as the contract between landlord and tenant, and the contract of marine insurance. If this were done the bulk of the work might be considerably reduced, without, we imagine, any sacrifice of its real value. But so far the book has not reached a size which makes it inconvenient to handle, and in its present form it constitutes an exhaustive guide to what is perhaps the widest branch of the law. On certain matters which have been prominent before the courts of recent years the decisions have

been very successfully digested; such, for instance, as contracts in restraint of trade (p. 88), assignments of *choses in action* (p. 205), payment of interest by a purchaser of land when completion is delayed (p. 467), and the various recent cases on the collection of crossed cheques by bankers (p. 1157). The practising lawyer will find the book a veritable storehouse of information and authority. It should be added that the chapter dealing with the sale of goods has been rewritten so as to incorporate the Sale of Goods Act, 1893, retaining such of the old decisions as are still relevant, and in this the editors have been assisted by Mr. W. H. Griffith.

Books Received.

Stone's Justices' Manual: being the Yearly Justices' Practice for 1903, with Table of Statutes, Table of Cases, Appendix of Forms, and Table of Punishments. Edited from 1876 to 1901 by the late GEORGE B. KENNETT, Esq. Thirty-fifth Edition. Edited by J. R. ROBERTS, Esq., Solicitor, Clerk to the Justices, Newcastle-upon-Tyne. Shaw & Sons; Butterworth & Co.

The Licensing Acts: being the Licensing Acts, 1828 to 1902, together with all the Inland Revenue, Innkeepers, Sunday Closing, and Grogging Acts relating thereto; with Introduction, Notes, and Forms, and Reports of *Sharp* v. *Wake-field*, *Boulter* v. *Kent Justices*, and *Rex* v. *Farnham Justices*. By the late JAMES PATERSON, M.A., Barrister-at-Law. Fifteenth Edition. By WILLIAM W. MACKENZIE, M.A., Barrister-at-Law. Shaw & Sons; Butterworth & Co.

The Law Affecting the Pollution of Rivers and Water Generally. By J. V. VESEY FITZGERALD, K.C. Knight & Co.

Everybody's Guide to the Education Act, 1902: being the Text of the Act, together with an Introduction and Explanatory Notes. By HARTLEY B. N. MOTHERSOLE, M.A., LL.M., Barrister-at-Law. Hadden, Best, & Co.

Biographic Clinics: the Origin of the Ill-health of De Quincey, Carlyle, Darwin, Huxley, and Browning. By GEORGE M. GOULD, M.D. Rebman (Limited).

Local Government Law and Legislation for 1902: containing the Statutes of the Session, Annotated and Explained; Digest of all Cases Decided in the Courts during the Year ended the 30th of September, 1902; and the Circulars, Orders, and Other Official Information Relating to the Jurisdiction of Local Authorities during the Same Period. Arranged and Edited by W. H. DUMSDAY, Barrister-at-Law. Hadden, Best, & Co.

The Annual Digest of all the Reported Decisions of the Superior Courts, including a Selection from the Scottish and Irish. With a Collection of Cases Followed, Distinguished, Explained, Commented on, Overruled, or Questioned; and References to the Statutes Passed during the Year 1902. By JOHN MEWS, Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

Correspondence.

Income Tax Assessments and Professional Men

[*To the Editor of the Solicitors' Journal.*]

Sir,—It is the professional classes whose income tax assessments are the most unjust. In provincial towns few professional men dare appeal against unjust assessments. The young practitioner fears to expose his poverty to his neighbours, the commissioners, lest he should never get a connection; and the elderly man fears to disclose his waning practice, lest he should lose the little income which still remains. They are in the power of the surveyor of taxes, and they are surcharged without mercy. I have been assessed for forty-eight years, and have never once been justly assessed. I have made forty-five correct annual returns to surveyors of taxes, and have rendered exact three-yearly accounts of income and expenses whenever demanded, but no surveyor of taxes has ever paid the slightest attention to my returns and laborious balance-sheets. It is not at all a question of the doctor's or lawyer's real income, but how much overcharge he will submit to rather than face the ordeal of an appeal.

The first year I began practice I earned £30, the second year £30, the third year £40. The fourth year brought me £100, through a general election. That made £200 in four years. How was I assessed? The first year I escaped, the second year the surveyor of taxes assessed me at £150 (no £160 exemption then), the third year at £200, and the fourth year at £250. In four years £600 assessments against £200 earnings. In vain I entreated the surveyor; he always said, "Appeal, appeal." He knew that I could not appeal. The commissioners were my father's friends, the very men I wished to gain as clients. The next year the surveyor raised my assessment to £300, and then I struck. I refused to pay a penny, and defied him to do his worst. My office furniture was my father's, and could not be seized for my taxes. The surveyor did not apply for my commitment to prison, the injustice was too flagrant. Twice a year he sent the bailiffs to make a seizure, but I had nothing of my own. Eventually I compromised with him on the basis that my assessment should not exceed twice my income. That was in the fifties, and from then till now my assessments have never been less than double my income.

After forty years I am again driven into the corner. I am a mortgage solicitor, negotiating loans on mortgages and other securities. My neighbours borrow through me and lend through me, because they know that a solicitor will not betray his clients' pecuniary affairs. My ledgers necessarily contain the particulars of these transactions. Now, in cases of mortgage the income tax authorities require both the borrower and the lender to make exact returns as to the interest paid. For years past the officials have demanded of me to produce my ledgers for their inspection; they tell me it is useless for me to appeal against my assessments unless I shew them my ledgers. They want to compare the entries in my books with the returns made by my clients. I have persistently refused to betray my clients. As the result, the officials have gone on raising my assessments until my assessment has become just three times my income. This month I am paying an income tax of 3s. 9d. in the £ on the amount of my income. I can foresee no limit to this progressive injustice. I am wholly at their mercy; I have no remedy against them, no hope of redress but in an appeal to the press.

A COUNTRY SOLICITOR.

Points to be Noted.

Conveyancing.

Settled Land—Exchange of Easements.—By section 5 of the Settled Land Act, 1890 (53 & 54 Vict. c. 69), it is provided that "on an exchange or partition any easement, right, or privilege of any kind may be reserved or may be granted over or in relation to the settled land or any part thereof, or other land or an easement, right, or privilege of any kind may be given or taken in exchange or on partition for land or for any other easement, right, or privilege of any kind." The initial words "on an exchange or partition," which apparently refer to an exchange or partition of land, do not govern the whole section, but only the first clause of it. Whether this first clause ends at "thereof" or continues so as to include "or other land" does not seem to be clear; but, at any rate, the words from "or an easement" to the end are in the second clause, and under them there is power to make an exchange of easements although there is at the same time no exchange or partition of land.—RE BRACKEN'S SETTLEMENT (Swinfen Eady, J., Dec. 6, 1902) (1903, 1 Ch. 265).

New Orders, &c.

Statutory Rules and Orders, 1903.

LAND, ENGLAND.—REGISTRATION.

ORDER AS TO FEES, DATED FEBRUARY 10TH, 1903, MADE IN PURSUANCE OF SECTION 112 OF THE LAND TRANSFER ACT, 1875, WITH THE CONSENT OF THE TREASURY.

The following provisions shall apply to the fees payable on applications for absolute title in cases where the applicant is a purchaser on sale, and the land is already registered or in course of registration with a possessory title, but only in a district where registration is compulsory on sale.

1. A portion of the fees prescribed by paragraph D of the Fee Order of the 27th of October, 1898, shall, at the request of the applicant, and unless the Registrar in his discretion determines the contrary, be deferred as hereinafter provided.

2. The following sums shall in any event be paid on the delivery of the application—namely:

Where the value of the land does not exceed £1,000	£2.
Where the value exceeds £1,000 ...	£2 for the first £1,000, and £1 for every £1,000, or part of £1,000, up to a maximum of £33 for over £31,000.

3. The remainder of the fee shall be noted on the register as deferred, and shall be defrayed by the payment, by subsequent applicants, of either double fees, or an additional fee equal to the amount of the deferred fee remaining unpaid, whichever is the smaller, on transfers for value and charges, until the whole has been paid.

4. The registered proprietor may at any time, if he wishes, pay off wholly, or in part, the amount of the deferred fee for the time being remaining unpaid.

5. Notwithstanding Rule 3 of the Fee Order of the 27th of October, 1898, the fees of conveyancing counsel and any costs or expenses incurred by the Registry on the application shall be borne by the Registry.

6. As regards cases to which these Rules apply, Rule 2 of the Fee Order of the 27th of October, 1898, is rescinded, and the following rule is substituted for it:—

(*a*) Where an application for registration with absolute title is wholly refused, the following sums shall be retained by the Registry, but the remainder of the fees paid shall be returned to the applicant:—

Value of the Land.	Sums to be retained.
	£. s. d.
Not exceeding £1,000...	0 5 0
Exceeding £1,000, and not exceeding £10,000	0 10 0
Exceeding £10,000	1 0 0

(*b*) Where an application for registration with absolute title is completed with a qualified title, such abatement (if any) in the fee may be made as the Registrar may deem reasonable under the circumstances of the case.

7. Rule 17 of the Fee Order of the 29th of June, 1899, shall not apply to any title against which a deferred fee is noted.

(Signed) HALSBURY, C.

The 10th of February, 1903.

THE LAND TRANSFER RULES, FEBRUARY, 1903. DATED FEBRUARY 10TH, 1903.

1. In these Rules the references to "Rules" are to the Land Transfer Rules, 1898.

2. These Rules may be cited as the Land Transfer Rules, February, 1903. Each Rule may be cited separately by the heading thereof with reference to the Land Transfer Rules, 1898.

3. After Rule 72 the following rules shall be inserted:—

LAND HELD FOR CHARITABLE USES.

RULE 72A.

The person or persons in whom is vested any land for the sale of which the consent of the Charity Commissioners is by statute required, and (where any land is vested in the Official Trustee of Charity Lands) the administering trustees of the charity shall for the purposes of section 68 of the Act of 1875 be deemed to be trustees of the land with a power of sale; and the Charity Commissioners shall for the purposes of that section be deemed to be persons whose consent is required to the exercise of the power of sale and may consent to an application made under that section accordingly. When the land is vested in the administering trustees they shall on an application made with such consent be registered as the first proprietors of it. When the land is vested in the Official Trustee of Charity Lands he shall be registered as the first proprietor of it, (1) on the production of a conveyance to him, or (2) on the production of an official copy of the order of the court, or an order of the said Commissioners vesting the land in him, accompanied in either case by a conveyance (if any) to the administering trustees. The official trustee may also on an application shewing that under some statute the land is vested in him, and the production of evidence that the requirements of such statute have been complied with, be registered as proprietor. In either case a restriction shall be entered in the register and in the Land Certificate in Form 10A in the First Schedule hereto.

RULE 72B.

The Charity Commissioners may, by a writing under the hand of their secretary, give a general consent to the registration of lands held for charitable uses, or a consent limited to certain classes of cases, and upon such terms, as to notices, restrictions, and otherwise, as they may, with the concurrence of the Registrar, think fit.

RULE 72C.

Nothing in Rule 72A and 72B shall apply to land held for charitable uses which can be sold without the consent of the Charity Commissioners. And if the Charity Commissioners, by a writing under the hand of their secretary, certify in any case that any land can be sold without their consent, such certificate shall be conclusive for the purposes of registration.

4. After Rule 100 the following rule shall be inserted:

RULE 100A.

The Official Trustee of Charity Lands may be registered as proprietor of land (subject to a restriction in Form 10A in the First Schedule hereto) on the production of the following evidence, namely (1) Where the administering trustees of a Charity are registered as proprietors of the land, on the production of an official copy of an Order of the Court or an Order of the Charity Commissioners vesting the land in him. (2) Where the administering trustees are not so registered, on the production of a transfer to them, and (*a*) an official copy of an order of the Court, or (*b*) an Order of the said Commissioners vesting the land in him. He may likewise be so registered on an application shewing that under some statute the land is vested in him, and the production of evidence that the requirements of such statute have been complied with. In all cases the application shall be accompanied by the Land Certificate.

5. In the First Schedule, after Form 10, the following form shall be inserted:

FORM 10A.

Restriction.—Until further order no disposition is to be registered without the consent of the Charity Commissioners.

The 10th of February, 1903. (Signed) HALSBURY, C.

The Companies (Winding-up) Act, 1890, and the Companies (Winding-up) Rules, 1890 and 1891

Pursuant to Clause 2 of Rule 3 of the Companies (Winding-up) Rules, 1890, the Board of Trade do hereby substitute the form of Liquidator's Statement of Account set out at the foot hereof in lieu of the Form No. 75 contained in the Appendix to the Companies (Winding-up) Rules of the 30th April, 1891, as altered by Notices published in the London Gazette of the 12th January, 1892, and 21st July, 1899, respectively, and the Form of Affidavit verifying Liquidator's Statement of Account, also set out at the foot hereof, in lieu of the Form 75A contained in the Appendix to the Companies (Winding-up) Rules of the 30th April, 1891, as altered by Notice published in the London Gazette of the 21st July 1899, and henceforth the said substituted Forms shall be the prescribed Forms of Statement, and Affidavit verifying statement, required by sub-section 1 of Section 15 of the Companies (Winding-up) Act, 1890, and the Rules thereunder, to be sent to the Registrar of Joint Stock Companies.

Dated this 31st day of January, 1903.

By order of the Board of Trade,
JOHN SMITH,
Inspector-General in Companies Liquidation, authorized in that behalf by the President of the Board of Trade.

[30.] No. 75.

No. of Company _____

Form of Statement of Receipts and Payments and General Directions as to Statements.

Size of Sheets.

(1.) Every statement must be on sheets 13 inches by 16 inches.

Form and Contents of Statement.

(2.) Every statement must contain a detailed account of all the liquidator's realizations and disbursements in respect of the company. The statement of realizations should contain a record of all receipts derived from assets existing at the date of the winding-up order or resolution and subsequently realized, including balance in Bank, Book Debts and Calls Collected, Property Sold, &c.; and the account of disbursements should contain all payments for costs and charges, or to creditors, or contributories. Where property has been realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the Companies Liquidation Account (except unclaimed dividends—see para. 5) or payments into or out of Bank, or temporary investments by the liquidator, or the proceeds of such investments when realized, which should be shewn separately:—

(*a*) by means of the Bank Pass Book;

(*b*) by a separate detailed statement of moneys invested by the liquidator, and investments realized.

Interest allowed or charged by the bank, bank commission, &c., and profit or loss upon the realization of temporary investments, should, however, be inserted in the accounts of realizations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, *and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the liquidator respectively.*

TRADING ACCOUNT.

(3.) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement.

DIVIDENDS, &c.

(4.) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories, actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts shewing in detail the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each

contributory, diatinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed. Each list must be on sheets 13 inches by 8 inches.

(5.) When unclaimed dividends, instalments of compositions, or returns of surplus assets, are paid into the Companies Liquidation Account, the total amount so paid in should be entered in the statement of disbursements as one sum.

(6.) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolution of the Company in General Meeting, or by order of Court.

LIQUIDATOR'S STATEMENT OF ACCOUNT.

Pursuant to Section 15 of the Companies (Winding-up) Act, 1890.

Name of Company_____

Nature of proceedings (whether wound up by the Court, or under the supervision of the Court, or voluntarily) .._____

Date of commencement of winding up_____

Date to which Statement is brought down_____

Name and Address of Liquidator_____

This Statement is required in duplicate.

LIQUIDATOR'S STATEMENT OF ACCOUNT

Pursuant to S. 15 of the Companies (Winding-up) Act, 1890.

REALIZATIONS.

Date.	Of whom Received.	Nature of Assets Realized.	Amount. £	s.	d.
		Brought forward...			
		Carried forward...			

DISBURSEMENTS.

Date.	To whom paid.	Nature of Disbursements	Amount. £	s.	d.
		Brought forward...			
		Carried forward ...			

*NOTE.—No balance should be shewn on this Account, but only the total Realizations and Disbursements, which should be carried forward to the next Account.

ANALYSIS OF BALANCE.

	£	s.	d.
Total Realizations	,,	,,	
Total Disbursements	,,	,,	
Balance			

The Balance is made up as follows:—

1. Cash in hands of Liquidator				,,	,,
2. Total payments into Bank, including balance at date of commencement of winding-up (*as per Bank Book*)	£	s.	d.		
	,,	,,			
Total withdrawals from Bank.....	,,	,,			
Balance at Bank ...				,,	,,
3. Amount in Companies Liquidation Account				,,	,,
*4. Amounts invested by Liquidator.....	£	s.	d.		
	,,	,,			
Less Amounts realized from same.....	,,	,,			
Balance.....				,,	,,
Total Balance as shown above .....£				,,	,,

[NOTE.—*Full details of Stocks purchased for investment and of realization thereof should be given in a separate statement.*]

* The investment or deposit of money by the liquidator under competent authority does not withdraw it from the operation of section 15 of the Companies (Winding-up) Act, 1890, and any such investments representing money held for six months or upwards must be realized and paid into the Companies Liquidation Account, except in the case of investments in Government Securities, the transfer of which to the control of the Board of Trade will be accepted as a sufficient compliance with the terms of the Section.

NOTE.—The Liquidator should also state—

(1.) The amount of the estimated assets and liabilities at the date of the commencement of the winding up ...	Assets (after deducting amounts to secured creditors and debenture holders) .....£	
	Liabilities...	Secured Creditors .....£
		Debenture Holders ...£
		Unsecured Creditors...£
(2.) Total amount of the capital paid up at the date of the commencement of the winding up.....	Paid up in cash ..... £	
	Issued as paid up otherwise than for cash...£	
(3.) The general description and estimated value of outstanding assets (if any).....		
(4.) The causes which delay the termination of the winding up.....		
(5.) The period within which the winding up may probably be completed.....		

[32.] No. 75A.

No. of Company_____

AFFIDAVIT VERIFYING STATEMENT OF LIQUIDATOR'S ACCOUNT.

Insert here the title of the Company_____

I_____,

of_____,

the Liquidator of the above-named Company, make oath and say: That * *the account hereunto annexed marked* "B" *contains a full and true account of my receipts and payments in the winding-up of the above-named Company*, from the_____day of_____19 , to the_____ day of_____19 , inclusive, * *and that* I have not, nor has any other person by my order or for my use during such period, received or paid and moneys on account of the said Company * *other than and except the items mentioned and specified in the said account.*

I further say that the particulars given in the annexed Form 75 marked "B" with respect to the proceedings in and position of the liquidation are true to the best of my knowledge and belief.

SWORN AT,

_____

* NOTE.—If no receipts or payments, strike out the words in italics.

The Affidavit is *not* required in duplicate, but it must in every case be accompanied by a statement on Form 75 in duplicate.

Result of Appeals.

Appeal Court I.

(Final List.)

Charles Webster (1899) (Limited) *v.* Chapman. Appeal of plaintiffs from judgment of Mr. Justice Wright, dated March 7, 1902, without a jury, Middlesex. Settled on terms. Feb. 6.

Young and Another *v.* Balster and Others. Appeal of plaintiffs from judgment of Mr. Justice Wright, dated April 10, 1902, without a jury, Middlesex. Allowed with costs. Feb. 6.

Down *v.* Trelaver China Clay and China Stone Co. Appeal of defendants from judgment of Mr. Justice Kennedy, dated March 29, 1902, Cardiff. Order varied; damages reduced from £112 to £24. Feb. 6.

(For Judgment.)

Surtees *v.* Woodhouse. Appeal of defendant from judgment of Mr. Justice Walton, dated Dec. 21, 1901, without a jury, Middlesex. Allowed with costs. Feb. 7.

(For Hearing.)

(Interlocutory List.)

Waugh *v.* Binns. Appeal of defendant from order of Mr. Justice Walton, dated Jan 26, 1903 (advanced by order). Allowed with costs. Feb. 7.

(Original Motions.)

The Investors and Contract Agency (Limited) *v.* Cartwright. Application of plaintiff to restore appeal (No. 75, K. B. Final) to list for hearing. Allowed with costs. Feb. 9.

Hodges *v.* The London and South Counties Press (Limited). Application of plaintiff for security for costs of appeal (No. 190, K. B. Final). £15 ordered. Feb. 9.

McMaster and Others *v.* Benson. Application of defendant for leave to appeal (by order). Leave granted. Feb. 9.

Symonds *v.* Mercier. Application of defendant in person for stay of execution pending appeal. Stay granted till disposed of in short cause list; costs reserved. Feb. 9.

(Interlocutory List.)

Dowden & Pook (Limited) *v.* Pook. Appeal of plaintiffs from order of Mr. Justice Bucknill, dated Jan. 5, 1902. Settled on terms. Feb. 9.

Rohmann *v.* Wieder. Appeal of defendant from order of Mr. Justice Swinfen Eady, dated Dec. 29, 1902. Allowed with costs. Feb. 9.

Turnbull & Co. *v.* Rice. Appeal of defendant from order of Mr. Justice Walton, dated Jan. 16, 1902. To go into short cause list. Feb. 9.

Green *v.* Barnes. Application of plaintiff in person for extension of time for appealing (by order). Stay extended. Feb. 9.

Wells, on behalf of himself, &c. *v.* Murray and Others. Appeal of defendants Murray and Hasse from order of Mr. Justice Walton, dated Jan. 19, 1903. Dismissed with costs. Feb. 10.

(Final List.)

The Attorney-General (Informant) *v.* The Hon. Henry John Baron Montagu (*Revenue Side*). Appeal of defendant from order of Mr. Justice Phillimore, dated Jan. 15, 1902. Allowed with costs. Feb. 10.

Appeal Court II.

(General List.)

(For Judgment.)

In re The Companies Acts, 1862 to 1890, and In re The South American and Mexican Co. (Limited). Appeal of E. Cooper from order of Mr. Justice Buckley, dated May 6, 1902. Allowed with costs. Feb. 10.

(Interlocutory List.)

Todd *v.* The North-Eastern Railway Co. Appeal of plaintiff from order of Mr. Justice Farwell, dated Jan. 14, 1903. Dismissed with costs on opening. Feb. 11.

(General List.)

The Jarrah Timber, &c., Corporation (Limited) *v.* Samuel. Appeal of defendants from order of Mr. Justice Kekewich, dated June 20, 1902. Dismissed with costs on opening. Feb. 11.

The Finchley Electric Light Co. (Limited) *v.* The Finchley Urban District Council. Appeal of plaintiffs from order of Mr. Justice Farwell, dated March 18, 1902. Allowed with costs. Feb. 11.

In re Thomas Tooke Trott, deceased. Thompson and Others *v.* Goodridge. Appeal of defendant from order of Mr. Justice Joyce, dated June 20, 1902. Referred back to judge. Costs to be dealt with hereafter. Feb. 12.

Glamorganshire Canal Navigation *v.* The Rhymney Railway Co. and the Great Western Railway Co. Appeal of plaintiffs from order of Mr. Justice Kekewich, dated July 1, 1902. Allowed with costs. Feb. 12.

Specially-constituted Court of Appeal.

(Final List.)

In re an Arbitration between Hacquoil & Co. and L. Gueret (Limited). Appeal of defendants from judgment of Mr. Justice Wright, dated Jan. 29, 1902. Allowed with costs. Feb 6.

Cheverton Brown *v.* Brooke. Appeal of defendant from judgment of Mr. Justice Ridley, dated Dec. 17, 1902, without a jury, Middlesex. Allowed with costs. Feb. 6.

In re Arbitration between Todd, Birleston & Co. and The North-Eastern Railway Co. Appeal of Todd, Birleston & Co. from judgment of Mr. Justice Wright (special case), dated Dec. 2, 1901. Dismissed with costs. Feb. 9.

Simpson *v.* Teignmouth and Shaldon Bridge Co. Appeal of defendant company from judgment of Mr. Justice Wright, dated Nov. 25, 1901, and cross-notice by plaintiff, dated Oct. 27, 1902, without a jury, Middlesex. Dismissed with costs. Feb. 9.

The Colour Printing Syndicate (Limited) *v.* The Northern Press and Engineering Co. (Limited). Appeal of plaintiffs from judgment of Mr. Justice Wright, dated Jan. 30, 1902, without a jury, Middlesex. Referred. Feb. 10.

Phillips and Others *v.* Williams. Appeal of defendant from judgment of Mr. Justice Walton, dated Dec. 21, 1901, without a jury, Middlesex. Allowed with costs. Feb. 10.

F. Harrison & Co. *v.* John Peterson and Others and Foster, and McGowan *v.* John Peterson and Others (consolidated). Appeal of defendants from judgment of Mr. Justice Bigham, dated Jan. 23, 1902. Allowed with costs. Feb. 11.

Countess Essarts *v.* Whinney. Appeal of plaintiff from judgment of Mr. Justice Wright, dated Jan. 18, 1902, without a jury, Middlesex. Dismissed with costs. Feb. 11.

Capper, Alexander & Co. *v.* McLeod and Another. Appeal of defendants from judgment of Mr. Justice Bigham, dated Feb. 3, 1902, without a jury, Middlesex. Dismissed with costs. Feb. 11.

[Compiled by Mr. ARTHUR F. CHAPPLE, Shorthand Writer.]

Cases of the Week.

Court of Appeal.

SURTEES *v.* **WOODHOUSE.** No. 1. 7th Feb.

LANDLORD AND TENANT—COVENANT TO PAY ALL PRESENT AND FUTURE OUTGOINGS—COVENANT IN SUB-LEASE TO PERFORM THE COVENANTS IN THE ORIGINAL LEASE—PAVING EXPENSES CHARGED ON DEMISED PREMISES BEFORE SUB-LEASE, BUT BECOMING PAYABLE AFTER—LIABILITY OF SUB-LESSEE.

Appeal by the defendant from the judgment of Walton, J. The action was brought by the plaintiff against the defendant, who was the occupier of a house at Maidenhead under a subdemise from the plaintiff, to recover £60, being the cost apportioned to the premises in the respect of certain private street improvement works carried out by the Corporation of Maidenhead. By an indenture, dated the 16th of May, 1891, one Ward, as lessor, demised to the plaintiff the premises in question for the term of seven years from the 25th of March, 1891. By the terms of the indenture the lessee covenanted during the term to "pay and bear all present and future rates, taxes, duties, assessments, and outgoings, charged upon the said premises or the owner or occupier in respect thereof." By a supplemental lease dated the 9th of September, 1892, the term was extended to twenty-one years, the lessee covenanting to perform all the covenants in the original lease. By an indenture, dated the 30th of November, 1899, the plaintiff demised the premises to the defendant for the remainder of the term less one day from the date of the lease, and the defendant covenanted to pay the rent, and during the term to observe and perform all the lessee's covenants and conditions contained in the original leases, and to indemnify the plaintiff from and against all claims and demands in respect thereof. In September, 1899, the corporation of Maidenhead executed certain private street improvement works under the Private Street Works Act, 1892, in the neighbourhood of this house. The works were completed on the 7th of October. The final apportionment of expenses was made on the 11th of December, 1899—that was to say, after the date of the sub-demise; and the amount payable in respect of this house was £60. The plaintiff paid to the successor in title of Ward, her lessor, this £60, as being an "outgoing" which she was liable to pay under the terms of the covenant in the original lease of May, 1891, and she sought in this action to recover this sum from the defendant under the terms of the indenture of subdemise of November, 1899. Walton, J., held that though, under the decision in *Stock* v. *Meakin* (48 W. R. 420; 1900, 1 Ch. 683), the expenses became a charge upon the premises from the date of the completion of the works, still the amount thereof did not become payable until the final apportionment, which was made after the date of the sub-demise to the defendant, and that therefore the expenses came within the words of the lease of 1891, "all present and future outgoings," which the defendant had by the sub-demise of the 30th of November, 1899, covenanted to pay. He therefore gave judgment for the plaintiff. The defendant appealed.

THE COURT (VAUGHAN WILLIAMS, STIRLING, and MATHEW, L.JJ.), having taken time to consider, allowed the appeal.

VAUGHAN WILLIAMS, L.J., said that the question was whether under the lease of 1899 the covenant by the lessee covered an outgoing which was charged upon the demised premises before the date of the lease, but which did not become payable until afterwards. If it did, the defendant was liable under his covenant in the sub-demise of the 30th of November, 1899. In his opinion the words "all present and future outgoings charged upon the premises," did not include an outgoing charged upon the premises before the date of the lease, but becoming payable after that date. The words "present and future" were inserted for the purpose of covering outgoings of a kind not in existence at the date of the lease. The defendant, therefore, was not liable.

STIRLING, L.J., concurred. *Stock* v. *Meakin* decided that an outgoing such as the present became charged upon the premises as from the date of the completion of the works. In his opinion it also became charged on the owner as from the same date. The amount, however, was not payable until after the date of the sub-demise to the defendant. The covenant which the defendant undertook to perform was during the term to pay all present and future outgoings "charged" upon the premises, not outgoings payable. This particular outgoing was charged upon the premises before the commencement of the defendants' term, though the charge could not be enforced against either the premises or the owner until the final apportionment was made. In his opinion this was not an outgoing which the defendant as lessee took upon himself.

MATHEW, L.J., concurred.—COUNSEL, *Danckwerts*, K.C., and *Scarlett*; *J. E. Bankes*, K.C., and *E. Morten*. SOLICITORS, *Thorneycroft & Willis*, for *A. Fossick*, Maidenhead; *Lowe & Co.*

[Reported by W. F. BARRY, Esq., Barrister-at-Law.]

ATTORNEY-GENERAL *v.* **LORD MONTAGU.** No. 1. 10th Feb.

INLAND REVENUE—ESTATE DUTY—SETTLED ESTATE—MORTGAGE BY TENANT FOR LIFE AND REMAINDERMAN—MORTGAGE FOR BENEFIT OF REMAINDERMAN—INDEMNITY TO TENANT FOR LIFE—VALUE OF PROPERTY PASSING ON DEATH OF TENANT FOR LIFE—FINANCE ACT, 1894 (57 & 58 VICT. c. 30), ss. 1, 2 (1) (b), 7 (7).

Appeal from the judgment of Phillimore, J. (reported 50 W. R. 270; 1902, 1 K. B. 429). upon an information by the Attorney-General claiming estate duty from the defendant, the tenant for life of the Ditton Park estate, upon the whole of the estate without deducting a mortgage for £27,000 upon the estate. By the will of the Duke of Buccleuch and Queensberry the Ditton Park estate was settled upon the Duchess of

Buccleuch and Queensberry for her life, with remainder to the defendant for life, with remainder to the defendant's first and other sons in tail male, with remainders over. On the 28th of May, 1888, the duke being then dead, a disentailing deed was executed by the defendant and his eldest son, with the consent of the duchess as protector of the settlement, the estate being resettled, subject to the life estate of the duchess, to such uses as the defendant and his son should jointly appoint. On the 29th of May, 1888, the aforesaid parties to the deed of resettlement, including the duchess, executed a mortgage on the estate for £27,000, which sum was advanced by the mortgagees to the defendant and his eldest son, the ordinary personal covenants for repayment being entered into by the defendant and his son only; and by a deed of even date the defendant and his eldest son covenanted to protect the life interest of the duchess in the property, and to indemnify her against all actions, suits, proceedings, claims, and demands in respect of the mortgage debt. The mortgage was created wholly for the benefit of the defendant and his eldest son, or one of them, and the duchess and her estate were in fact kept indemnified by them. In 1895 the duchess died, and the Crown now sought to make the defendant, the present tenant for life, liable under the Finance Act, 1894, ss. 1, 2 (1) (*b*), and 7 (7), to pay estate duty upon the full value of the property which had been subject to the life interest of the duchess. The defendant contended that he was only liable to pay estate duty upon the equity of redemption which passed to him upon the death of the duchess. Phillimore, J., gave judgment for the Crown. The mortgage was created solely for the benefit of the defendant, the duchess receiving nothing in respect of it, and the life estate of the duchess was protected by the indemnity given by the defendant and his son. Under those circumstances the estate of the duchess while tenant for life in no way suffered by reason of the mortgage. He was of opinion that the interest which passed to the defendant was the full value of the estate, and that no deductions ought to be made in respect of the mortgage. The defendant appealed.

The Court (Vaughan Williams, Stirling, and Mathew, L.JJ.) allowed the appeal.

Vaughan Williams, L.J., said it was not disputed that the legal effect of the mortgage was to convey the fee simple in the Ditton estate to the mortgagees, and nothing was left in the duchess except her life estate in the equity of redemption. The question as to the estate duty payable on the death of the duchess in respect of the estate depended on section 1 of the Finance Act, 1894. It was said that estate duty ought to be paid as if the life estate of the duchess had continued as it was under the will of the duke, because of the indemnity given to the duchess at the date of the mortgage. In his opinion the giving of the indemnity had no such effect. In his judgment nothing passed on the death of the duchess within section 1 of the Act except the equity of redemption. Lord Davey's words in *Earl Cowley* v. *Inland Revenue Commissioners* (47 W. R. 525, at p. 530; 1899, A. C. 198, at p. 219) were prophetic of the present case: "Since the decision in *Attorney-General* v. *Beech* (47 W. R. 257; 1899, A. C. 53), it cannot be denied that if a tenant for life and remainderman in fee combine to sell settled property, it is thereby taken out of the settlement, and does not pass, and it is not to be deemed to pass, on the death of the life tenant. And I think the result must be the same if, instead of selling, they combine to create a mortgage in fee upon the settled property. *Pro tanto* the property is taken out of the settlement, and what passes on the death of the tenant for life is the equity of redemption only." Those words exactly covered the present case. The equity of redemption in the estate only passed on the death of the duchess, and estate duty was only payable on the principal value of that.

Stirling and Mathew, L.JJ., concurred.—Counsel, *Danckwerts*, K.C., and *Austen-Cartmell*; *Sir Robert Finlay*, A.G., *Sir Edward Carson*, S.G., and *Vaughan Hawkins*. Solicitors, *Nicholl, Manisty, & Co.*; *Solicitor of Inland Revenue*.

[Reported by W. F. Barry, Esq., Barrister-at-Law.]

RANDT GOLD MINING CO. *v.* NEW BALKIS ERSTELING CO.

3rd and 4th Feb.

Company Law—Forfeiture of Shares—Sale of Forfeited Shares—Liability of Purchaser for Amount Unpaid—Companies Act, 1862, Table A, art. 22.

Appeal of Bucknill, J. This was an action to recover £2,605 5s., being a call of 1s. 8d. a share made on 40,000 shares of 5s. each in the plaintiff company held by the defendant company. The shares in question were purchased by the defendant company from the plaintiff company, they having been forfeited for the non-payment of calls by the previous owners, the African Gold Properties (Limited). The certificate given by the plaintiff company was in the form given by Table A, art. 22, and certified that the New Balkis Ersteling Co. was the holder of 40,000 shares on which the sum of 3s. 4d. had been paid. The remaining 1s. 8d. per share had been called up and was payable by the African Gold Properties (Limited), who were the holders of the said shares prior to the same being forfeited, and the New Balkis Ersteling Co. was to be deemed the holder of the shares discharged from all calls due prior to the date hereof. The eighth article of the articles of association gave power to the directors to make calls for the amount remaining from time to time unpaid on the shares. The judge gave judgment for the plaintiff company.

Lord Halsbury, L.C.—The Companies Act is a creation of the Legislature, and we must look at the sections of the Act in the light of the the whole scheme. The scheme of the Act was to create a partnership in trading concerns with limited liability. That partnership provided for a certain capital divided into shares of a certain value. The Legislature has provided that the nominal value of those shares must be paid in cash. I will not stop to inquire if all the decisions are in consonance with that view, but that is what was intended by the Act, and no indirect bargain can do away with that. The Legislature has also provided that the governing body may call up the amount remaining unpaid, and if the amount was not paid could forfeit shares. The shareholder loses all his right in the partnership, but he was still liable to pay the amount due. The company then had power to sell the shares. Although the purchaser of the shares was relieved from the payment of past calls, there was nothing in the Act which relieved him from the payment of any sum not paid on the shares. The case is really concluded by that statement of facts. The words in Table A are not intended otherwise than to preserve new shareholders' rights, and not to relieve them from the amount due on shares. If a call was made on the shares it made no difference that there had been a previous call. Of course, if the amount has been paid, there is an end of the matter; but if it has not been paid, to say that the new shareholder is not liable would not carry out the intention of the Legislature that the capital of the company should be preserved intact. But for article 22 the old shareholder might say that the call was made irregularly, and might attack the title of the new shareholders. In my opinion it is impossible to say that article 22 deals with any question other than that of title. I will not go outside this case, but no question of any bargain can arise here, as the plaintiffs have simply written out article 22. They have protected the defendants' title but they still remain liable for the amount unpaid on the shares. Appeal dismissed.—Counsel, *A. T. Lawrence* and *C. C. Scott*; *Sir R. Reid* and *Clauson*. Solicitors, *Henderson, Atkin, & Son*; *Dale, Newman, & Hood*.

[Reported by Alan Hogg, Esq., Barrister-at-Law.]

F. P. DOWN & CO. *v.* TRELAVER CHINA AND CHINA STONE CO.

No. 1. 6th Feb.

Practice—Action to Recover Price of Goods Sold and Delivered—Defence That Time of Credit Had Not Expired, and Further That Goods Supplied Were Not Up To Warranty—Payment Into Court with a Denial of the Plaintiffs' Cause of Action—Value of Goods Found More Than Sum Paid Into Court, but Less Than Claim—Judgment for Plaintiff with Costs of Action—R. S. C. XXII. 6.

Appeal by the defendants from a judgment entered with costs for the plaintiffs at the trial of the action before Kennedy, J., at the Cardiff Assizes. The plaintiffs entered into a contract dated the 24th of October, 1901, under which they were to supply coals to the defendants of a certain quality to be paid for by bills at three months. Under the contract a large consignment of coals was delivered on the 19th of December, 1901. The defendants accepted delivery, and something was then said about the coals not being up to the standard, and when the bills were presented the defendants refused to accept them. On the 8th of January, 1902, the writ was taken out in this action, the claim being for £148 14s., the price of coals sold and delivered. In defence the defendants pleaded that when the writ was served the time of credit had not expired, and further, that the said coal supplied was of inferior quality and not worth by 3s. 6d. a ton the agreed price. They offered, however, to settle the action by paying £101 14s. for the coal, and as that offer was refused they paid that amount into court. At the trial at Cardiff on the 29th of March, 1902, the point was taken by the defendants that the action could not be maintained because the time of credit had not expired, but Kennedy, J., overruled that objection, being of opinion that the payment into court admitted liability for a part of the price claimed and was inconsistent with this plea. The case was then fought out on the second question—namely, whether the money brought into court was sufficient to cover the value of the goods. Evidence on both sides having been given, the judge found that the coal was in fact of inferior quality, but he held that it was worth £112, or £11 more than the defendants had paid into court, but £35 less than the plaintiffs claimed. He accordingly gave judgment, with costs, for the plaintiffs for £11, and directed that the money in court should be paid over to them. The plaintiffs' costs having been taxed at £124, the defendants appealed on the ground that Kennedy, J., was wrong in disregarding the first plea raised in their defence, which, if he had not ruled inadmissible, must have resulted in judgment being entered for them with costs. They submitted that there was in fact only this one defence pleaded, and that the further plea that the coals were of inferior quality was an alternative defence. [Stirling, L.J.—What the defendants should have pleaded was that the time of payment had not come, and counterclaimed for damages by reason of the coal delivered not being up to standard. If the defendants had done that they must have won all round, but instead they paid money into court as being sufficient to cover the claim. By doing that they raised a new and entirely different issue—namely, the value of the coal, and on that they failed.] During the argument The Court intimated that they would not disturb the finding of Kennedy, J., that the sum paid into court was too little to satisfy the claim by £11; and the argument then turned on the form of the pleadings, the point at issue being whether the plaintiff was entitled to judgment with costs under ord. 22, r. 6, assuming that the payment into court by the defendant raised a different issue to that pleaded in the statement of claim, and *Berdan* v. *Greenwood* (3 Ex. D. 257) was discussed. [Vaughan Williams, L.J.—Under the circumstances it seems to me shocking to go back to the pleadings and to argue that the judge ought to have entertained the first plea—the plea that the time of credit had not expired—and was wrong in not entering judgment for the defendant. At the same time, although we think that the plaintiff was entitled to judgment at the trial, he was in default as to the quality of the coal supplied, and as his claim was reduced, although not to a figure below that sum which the defendant had paid into court, we think it would be equally shocking that he should have the whole costs of the action.] [Mathew, L.J.—I take the same view, and the only question is how much the plaintiff will return of the taxed costs. That is a question for counsel on both sides to

settle.] Counsel being unable to come to terms, asked that their lordships would deal with the question, as they were content to leave it entirely in the hands of the court.

VAUGHAN WILLIAMS, L.J.—We think that the taxed costs, which we understand are £124, must be reduced by £100.

Counsel for the plaintiff.—Does your lordship mean that we are to return the defendant £100 of the sum paid us for costs of the action?

VAUGHAN WILLIAMS, L.J.—Yes, and we make no order as to the costs of this appeal.

STIRLING and MATHEW L.JJ., concurred.—COUNSEL, *Lincoln Reed; Bailhache.* SOLICITORS, *Sydney James*, for *J. M. Bennetts*, Truro; *Riddell & Co.*, for *Vatchell & Co.*, Cardiff.

[Reported by ERSKINE REID, Esq., Barrister-at-Law.]

SIMPSON *v.* TEIGNMOUTH AND SHALDON BRIDGE CO. No. 1. 6th and 9th Feb.

TOLLS—BICYCLES—CARRIAGE HUNG ON SPRINGS—5 GEO. 4, C. CXIV., S. 78.

This was an appeal from Wright, J. The case, stated by consent, set out the following facts: On the 17th of December, 1900, the plaintiff, a member of the Cyclists' Touring Club, was desirous of riding over the bridge built by the defendant company, and tendered the sum of 1d. as toll, but the gatekeeper refused to let him pass unless he paid the sum of 2d., and this was an action to recover the sum of 1d. paid under duress and under protest in order to ride over the bridge. The defendant company charge tolls by virtue of an Act passed in the fifth year of George the Fourth, which empowered the defendants to build the bridge and charge tolls. Section 78 of the Act sets out the following tolls: For every person on foot and for a wheelbarrow or such like carriage the sum of 1d. For every coach, chariot, hearse, chaise, Berlin landau and phaeton, gig, whiskey car, chair or coburg, and for every other carriage hung on springs the sum of 6d. for each wheel, and for each horse or beast of draught drawing the same the sum of 2d. For every wagon, timber carriage, wain, dray, truck, cart, or such like carriage, with or without springs, the sum of 6d. per wheel, and for each horse or other beast of draught drawing the same the sum of 2d. Wright, J., held that a bicycle was a carriage hung upon springs, but he held that under the section the carriages referred to were limited to those drawn by horses or other beasts of burden. He therefore gave judgment for the plaintiff. The following cases were cited in the course of argument: *Taylor* v. *Goodwin* (27 W. R. 489, 4 Q. B. D. 228), *Williams* v. *Ellis* (28 W. R. 416, 5 Q. B. D. 175), *Plymouth Tramways* v. *General Tolls (Limited)* (14 Times L. R. 531), *Cannon* v. *Earl of Abingdon* (48 W. R. 470; 1900, 2 Q. B. 66).

THE COURT (Lord HALSBURY, C., Lord ALVERSTONE, C.J., and Sir F. JEUNE, President, Probate Division) dismissed the appeal.

Lord HALSBURY, C.—I do not see my way to differ from the judgment of the court below; the case seems to me to be indistinguishable from that of *Williams* v. *Ellis*. The scope of the thing intended to be taxed must be looked at in order to see whether it fairly corresponded to what was intended to be taxed. If it did the fact that it was called by a different name would not matter. It is not immaterial to consider the tolls imposed by the Act. If the defendants are right they would be entitled to charge 6d. on each wheel. Although they do not enforce their full rights, such a charge could not have been in contemplation of the Legislature. In my view a bicycle is not a carriage within the clause contended for by the defendants.

Lord ALVERSTONE, C.J., and Sir F. JEUNE concurred.—COUNSEL, *Duke*, K.C., and *H. B. Shaw; Macmorran*, K.C, and *Chester Jones*. SOLICITORS, *Busk, Mellor, & Norris; L. J. Williams.*

[Reported by ALAN HOGG, Esq., Barrister-at-Law].

BENNETT *v.* STONE. No. 2. 2nd Feb.

VENDOR AND PURCHASER—CONDITIONS OF SALE—WILFUL DEFAULT—FORM OF CONVEYANCE—HONEST MISTAKE—VENDOR IN POSSESSION—ACCOUNT OF RENTS AND PROFITS NOT ON THE FOOTING OF WILFUL DEFAULT—OCCUPATION RENT—LOSSES INCURRED BY VENDOR WHILE CARRYING ON BUSINESS—INTEREST ON PURCHASE-MONEY.

This was an appeal from a decision of Buckley, J. (reported 50 W. R. 118; 1902, 1 Ch. 226). By an agreement dated the 26th of September, 1898, the defendants agreed to sell to the plaintiff some land in Surrey for £75,000, of which £1,000 was to be paid immediately as a deposit and the residue on the 2nd of January, 1899. By article 2 it was provided that on the purchaser paying his purchase-money on the date aforesaid he should as from the 25th of December, 1898, be let into possession or into receipt of the rents and profits, and up to that day all rents, rates, taxes, and outgoings should (if necessary) be apportioned, and if from any cause whatever other than the wilful default of the vendors the completion of the purchase was delayed beyond the 2nd of January, 1899, and the agreement should not be cancelled and the deposit forfeited by the vendors under the last clause thereof, the purchase-money should bear interest at the rate of 5 per cent. per annum to the day of actual payment thereof. The deposit was paid, but the purchase was not completed on the 2nd of January, 1899. The draft conveyance furnished by the plaintiff contained words securing to him the benefit of certain covenants which had been entered into by one Mrs. Cunliff with the defendants to do certain things with respect to the land. The defendants added to this clause words restrictive of this assurance. The plaintiff objected to this addition, and on the 22nd of June, 1899, commenced an action for specific performance. On the 2nd of February, 1900, Buckley, J., holding that the defendants were wrong in insisting of the additions, pronounced judgment for specific performance and ordered that interest (if any) be computed at the rate of 5 per cent. on the £74,000, or at such lower rate as the same might be reducible to under the contract from the 2nd of January, 1899; the judgment also ordered "an account of the rents and profits of the said hereditaments received by the defendants or by any other person or persons by the order or for the use of the defendant" since the 2nd of January, 1899. By his certificate, dated the 13th of January, 1901, the master found that the amount of the interest due from the plaintiff to the defendants was £8,661 12s. 6d., and that the defendants had received on account of the rents and profits of the hereditaments £776 18s., and that they had paid or were entitled to be allowed on account thereof £1,797 6s. 10d. It appeared that the tenant of about two-thirds of the land had given up possession on the 29th of September, 1899, and that the defendants, instead of letting his farm, had entered into possession themselves and for the purpose of working it had purchased quantities of farming stock and utensils; the sums paid for these, as well as £469 11s. 9d. paid to the outgoing tenant in respect of his tenant right, were included in the £1,797 6s. 10d. The plaintiff took out a summons to vary the certificate (1) By disallowing the amount allowed for interest; (2) by disallowing such of the expenses comprised in the £1,797 6s. 10d. (including £469 11s. 9d.) as were incurred by the defendants, in consequence of their farming the land themselves; (3) by charging the defendants with an occupation rent in respect of this land which they did not let. Buckley, J., held that there had been no such wilful default on the part of the vendors as to disentitle them to interest. He allowed the defendants the £469 11s. 9d. as a necessary disbursement on taking over the farm from the outgoing tenant, but refused to allow them any sum for the losses incurred in carrying on the farm. He also refused to charge the defendants with any occupation rent. The plaintiff appealed.

THE COURT (STIRLING and COZENS-HARDY, L.JJ., VAUGHAN WILLIAMS, L.J., dissenting) dismissed the appeal.

VAUGHAN WILLIAMS, L.J., delivered judgment to the effect that the conduct of the vendors in insisting on having the conveyance in a form which they were not entitled to amounted to wilful default on their part. Consequently to give them interest on the purchase-money would be to allow them to take advantage of their own wrong. His lordship was therefore of opinion that the appeal should be allowed.

STIRLING, L.J.—The first question that it is necessary to consider is whether the vendor has been guilty of wilful default. According to the rule laid down in *Re Young and Harston's Contract* (34 W. R. 84, 31 Ch. D. 168) a vendor commits a default if he fails to do something which he ought reasonably to do, regard being had to the terms of the contract which he has entered into with the purchaser, and is guilty of wilful default if he so fails when he is a free agent and knows what he is doing and intend to do what he does. It follows that the vendor may be guilty of wilful default although he may not have any intention of breaking his contract; and this appears to be clearly recognized in *Re Hetley and Marston's Contract* (42 W. R. 19; 1893, 3 Ch. 269). It was subsequently held in *Re Mayor of London and Tubbs' Contract* (1894, 2 Ch. 526) that the rule laid down in *Re Young and Harston's Contract* does not apply to cases of "honest mistake or oversight." But it appears from the judgment in that case that the general rule laid down in *Re Young and Harston's Contract* was not intended to be departed from. Nor do I think it was intended to lay down that every case of honest mistake lies without that rule; so to hold would seem to me to be inconsistent with the decision in *Re Hetling and Merton's Contract*. I attach great weight to the observations made by Lord Lindley in *Re Mayor of London and Tubbs' Contract* on the meaning of the word "wilful"; they appear to me to indicate with sufficient clearness for ordinary purposes how the line ought to be drawn in this class of cases. It is important also to observe that there the vendors in answer to the purchasers requisitions admitted their mistake and proceeded to rectify it. The decision therefore only covers the case of a mistake honestly made at first, and not persisted in when called to the vendors' attention; it is a different matter where a vendor has in the first instance been led through mistake or inadvertence into some act or omission which amounts to a default, but persists in it when it is called to his attention. In that state of things it seems to me that a default originally attributable to mistake or inadvertence may become wilful. It was argued that the decision in *Re Mayor of London and Tubbs' Contract* only applies where a vendor makes a mistake as to title. I agree with Buckley, J., in thinking that this distinction is not well founded. It seems to me that the rule must be the same whether the mistake of the vendor relates to title or evidence of title or conveyance. I wish, however, to point out that not every failure on the part of a vendor to fulfil his contract is a "default"; in each case the circumstances must be looked at, and if it turns out that the vendor using reasonable care has failed to observe some matter which gives rise to a proper requisition on the part of the purchaser, but proceeds with reasonable diligence to comply with the requisition he is not guilty of a default: *Re Wood and Lewis' Contract* (46 W. R. 643; 1898, 2 Ch. 211). In the present case the default complained of is the refusal of the vendors to execute a conveyance to the purchaser in the form required by the purchaser. Buckley, J., decided that the vendors were bound to execute a conveyance without the addition on which they insisted. This decision has not been appealed from, and in my judgment it was perfectly right. Then did the vendors act reasonably in refusing to comply with the purchasers' requirements as to the form of conveyance? In my opinion they did not act reasonably; they therefore committed a default; they did so deliberately, and consequently were guilty of wilful default during part at least of the time subsequent to the 21st of June, 1899. Secondly, was the delay in completion of the purchase attributable to the default of the purchaser. Buckley, J., was of opinion that the real cause of the delay was that the purchaser was not provided with the money to complete his purchase, and I am unable to differ from this conclusion. The real cause of delay, therefore, not being the wilful default of the vendor, it appears to me that the purchaser, insisting as he does on specific performance of the contract, cannot be relieved from payment of

interest. To hold otherwise would, in my opinion, be inconsistent with the decision of the Court of Appeal in *Re Mayor of London and Tubbs' Contract*, where the same point arose, and all the learned judges agreed that even if the vendors were guilty of wilful default the purchaser was liable for interest. On this last ground, therefore, I think the appeal fails.

COZENS-HARDY, L.J.—Under a contract which is silent as to possession and as to interest, from the time when the purchaser could prudently take possession, that is when a good title is first shewn, the parties in the view of a court of equity change characters. The purchaser becomes the owner of the land and entitled to the rents and profits, and bound to discharge outgoings, and the vendor becomes entitled to the purchase-money with interest until actual payment, whether the interest is greater or less than the rents and profits is wholly immaterial. There may, however, be conduct on the part of the vendor or of the purchaser which suffices to relieve the purchaser, wholly or in part, from the liability to pay interest. As when the purchaser, complaining of delay, informs the vendor that the purchase-money is lying idle on deposit at a bank, and that he will object to pay anything beyond the bank interest. As it is often difficult to ascertain precisely when this change would take place, it has long been usual to insert express stipulations fixing a date for completion, without reference to the question whether a good title has been shewn, from which date the purchaser is to be entitled to the rents and profits and the vendor is to be entitled to interest. Such a stipulation recognizes that in dealing with land in England it is the rule, and not the exception, that actual completion does not take place on the day named. There are two forms of stipulation: the first says that "if from any cause whatever" the purchase is not completed on the day named, the purchaser shall pay interest at the agreed rate; the second adds the words "other than the wilful default of the vendor." The courts have so construed the first of these forms as to prevent a vendor from taking advantage of his own wrong: *Williams* v. *Glenton* (1 Ch. App. 200), *Re Woods and Lewis' Contract* (46 W. R. 643; 1898, 2 Ch. 211). The second of these forms may be somewhat more extended in favour of the purchaser, but I do not think the difference is great. If both vendor and purchaser are to blame, the exception of wilful default of the vendor has no operation, and, indeed, the court will always struggle to prevent the purchaser receiving the rents and profits without any correlative liability to pay interest on his purchase-money: *Birch* v. *Joy* (3 H. L. Cas. 565). Moreover, the second form does not apply, though the purchaser is in no way to blame, if the delay is due to an inability on the part of the vendor to make out a title in due time, or to what has been called by Lord Lindley "an honest mistake" on his part. There are three classes of objection or difficulty which may arise in completing a purchase; first, objection to the vendor's title; second, objections to the evidence or proof of title; third, objections as to the form of the conveyance. The distinction between a question of title and a question of conveyance is very refined. The court, either on a summons under the Vendor and Purchaser Act, or in an action for specific performance, deals with objections of each of these three classes, and, as a rule, visits the unsuccessful litigant with the costs of the litigation. I am not, however, aware that any such distinction has ever been drawn, and that a vendor wrongfully refusing to comply with an objection to title should be deemed not guilty of a wilful default, but would be deemed guilty of wilful default if the objection were one as to conveyance and not as to title. In either case the vendor may act with perfect honesty and under skilled advice, and I can see no reason why, having regard to the difficulties incident to the law of real property and the practice of conveyancing, any such distinction should be drawn. Reference has been made to *Re Young and Harston's Contract* (34 W. R. 84, 31 Ch. D. 168) and *Re Hosting and Merton's Contract* (42 W. R. 19; 1893, 3 Ch. 269). In those cases all difficulties, alike of title and conveyance, had been got rid of, and it was naturally held that the vendor claiming interest would be taking advantage of his own wrong. Applying these observations to the present case, I cannot regard the view taken by the vendors, acting under the advice of counsel, as to the proper form of the conveyance as other than an honest though mistaken view. They were made in consequence to pay the costs of the action, but I cannot hold that there was within the meaning of the rule any such wilful default as to exempt the purchaser from his liability to pay interest. This covers the period up to judgment. With respect to the period since the judgment it is impossible to say that the delay was due solely to the vendors. The plaintiff denied his liability to pay any interest and took the judgment in a form which enabled him to raise this point. He also contended that the defendants ought to be charged with an occupation rent. These two contentions he raised in the proceedings before the master and upon his summons to vary the master's certificate, and he has again raised them in the notice of appeal to this court. In these circumstances I think the plaintiff is liable to pay interest not merely for the period before action, but also for the whole period from the writ until the actual completion shall take place. I am aware that the rents and profits are small and the interest is large, but in my view the rights of the parties cannot depend upon this. In my opinion the appeal ought to be dismissed with costs.—Counsel, *Henry Terrell*, K.C., and *Sheldon*; *Astbury*, K.C., and *Dunham*. Solicitors, *R. Davies & Son*; *Henry White*.

[Reported by J. I. STIRLING, Esq., Barrister-at-Law.]

High Court—Chancery Division.

KIRBY-SMITH *v.* **PARNELL.** Buckley, J. 5th and 6th Feb.

WILL—CONSTRUCTION—GIFT AND BEQUEST OF RESIDUARY ESTATE AND EFFECTS—TRUSTS APPLICABLE TO PERSONAL ESTATE.

The substantial question at issue in this action was whether a bequest of "estate and effects," followed by trusts which are mainly applicable to personal estate, is sufficient to pass real estate. By his will, dated the 19th of December, 1839, a testator, as to all his ready money, stocks, securities for moneys, stock in any of the public funds, and all the rest, residue, and remainder of his estate and effects, gave and bequeathed the same to trustees, their executors, administrators, and assigns. There was no express trust for conversion of real estate. Throughout the will there were no expressions peculiarly applicable to real estate. He usually spoke of the income of the property as "the interest, dividends, and annual proceeds of the said trust moneys, stocks, funds, and securities." The ultimate trust of "the said trust moneys" was to his brother, "his executors, administrators, and assigns." There was a power to vary "the securities of the trust money," and a power to appoint new trustees, with a direction that "the said trust moneys, stocks, funds, and securities" should be transferred into the names of the trustees for the time being. The testator died in 1878, having in 1860 become entitled to the real estate in question. The plaintiff said that the real estate passed under the will. The defendant said that there had been an intestacy. On behalf of the plaintiff it was urged that the words "estate and effects" were sufficient to pass real estate, and that there was no resulting trust in favour of the heir of the testator. All that was wanting to make the trusts of the will applicable to real estate was a power to convert, which was supplied by the power to vary investments: *Re Garnett and Orme* (25 Ch. D., at p. 599). But even that was not necessary. *D'Almaine* v. *Moseley* (1 Drew. 629), *Fullerton* v. *Martin* (22 L. J. Ch. 893), and *Lloyd* v. *Lloyd* (7 Eq. 458) were relied on. On behalf of the defendant it was contended that the real estate did not pass to the trustees, because there was neither a trust for sale, nor any word or expression properly applicable to real estate. *Doe* v. *Buckner* (6 T. R. 610), *Pogson* v. *Thomas* (6 Bing. N. C. 337), *Coard* v. *Holderness* (20 Beav. 147), and *Re Holloway* (60 L. T. 46) were cited in support of those propositions. Secondly, assuming that the real estate did pass, it was contended on the principle of *Dunnage* v. *White* (1 J. & W. 583) and *Longley* v. *Longley* (13 Eq. 133) that there had been a resulting trust in favour of the heir of the testator.

BUCKLEY, J., in the course of his judgment said that the principles which were applicable were that the whole will ought to be read in order to ascertain the intention, that he ought to lean against an intestacy, that technical words ought to be given their technical meaning, unless they were found to be used in another sense, and that the established rules of construction ought to be applied. The relative rules of construction were discussed in *D'Almaine* v. *Moseley* (at p. 633). From that case it appeared that the word "estate" if used by itself was sufficient to pass real estate, but it might be coupled with other words. If the other words would, without the word "estate," not be sufficient to pass all the personal estate, then the word "estate" would be considered as used to effect a complete passing of the personal estate. But if the other words were sufficient to pass all the personal estate—as was the case with the word "effects"—and it was clear from the rest of the will that the testator did not mean to confine his gift to personal estate, then the word "estate" must be read as intended to pass real estate. From *Saumarez* v. *Saumarez* (4 My. & Cr., at p. 339) it appeared that if it was clear that the testator meant to give the residue of his property, whatever it was, it was immaterial that he gave directions applicable only to the personal estate. On reading the provisions of the will he came to the conclusion that the testator meant to dispose of all that he had. He then dealt with the authorities, saying that the true principle had been laid down in *Fullerton* v. *Martin* and *D'Almaine* v. *Moseley*, and that all that could be gathered from *Dunnage* v. *White*, *Coard* v. *Holderness*, and *Longley* v. *Longley* was that, in the case of the particular wills there under review the language used so plainly indicated an intention to deal only with personal estate that the court implied such an intention. He therefore thought that, on the construction of the present will, the real estate did pass, and that there was no resulting trust.—Counsel, *Astbury*, K.C., and *W. A. Peck*; *Buckmaster*, K.C., and *J. M. Gover*. Solicitors, *Griffith & Gardiner*, for *Bignold & Pollard*, Norwich; *Crowders, Vizard, & Oldham*, for *Dennis & Faulkner*, Northampton.

[Reported by H. L. ORMISTON, Esq., Barrister-at-Law.]

High Court—Probate, &c., Division.

In the Goods of **CUTHBERT ROWLAND LAKE (DECEASED).** Barnes, J. 9th Feb.

PROBATE—LEAVE TO SWEAR DEATH.

This was a motion for leave to swear the death of Mr. Cuthbert Rowland Lake under the following circumstances: Mr. Lake was born in 1875 and was the son of the Rev. Walter James Lake, vicar of St. Thomas', Preston. In April, 1901, Mr. Lake left England for Sydney, N.S.W., where he had obtained the position of assistant master of a grammar school, and from time to time he had corresponded with his parents and family at home, his letters being couched in most affectionate terms, the last one from him being dated the 3rd of January, 1902. It appeared from the affidavits that on the 28th of January Mr. Lake left his lodgings at Clifton, North Sydney, in the afternoon, taking a volume of Shakespeare and his stick and gloves with him. He did not return, but two days later those articles were found near the edge of a cliff rising 300 feet above the sea. There could be little doubt, it was contended, that he had somehow fallen over it into the sea, and the fact that the body had not been recovered was probably to be explained by the tide or currents in the sea having washed it out into the open. The presumed deceased died intestate, but was insured in the Clergy Mutual Assurance Society, and the company was prepared to meet the policy on letters of administration being produced and on a bond of indemnity being given.

BARNES, J., gave leave to swear the death on or since the 25th of January, 1902.—COUNSEL, *Priestley*. SOLICITORS, *Bell, Brodrick, & Gray*.

[Reported by GWYNNE HALL, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

REX v. ALBERT DEAVILLE. REX v. JOHN DEAVILLE REX v. SIMPSON. C. C. R. 7th Feb.

GAMING—BETTING—PUBLIC-HOUSE—USER BY BOOKMAKER FOR PURPOSE OF CARRYING ON HIS BUSINESS—KNOWLEDGE OF THE OCCUPIER OF SUCH USER—BETTING ACT, 1853 (16 & 17 VICT. c. 119), ss. 1, 3.

Cases stated by the recorder of the borough of Hanley, in the county of Stafford. These cases were argued consecutively, the judgments of the court being then delivered together. The question raised in each of them was whether the user of a bar or other public room in a licensed public-house by a bookmaker for the purpose of there carrying on his business was a breach of sections 1 and 3 of the Betting Act, 1853.

REX v. ALBERT DEAVILLE.

In this case the indictment charged that the defendant on the 24th of May, 1902, being a person then using a licensed beerhouse, the Park Inn, Hanley, unlawfully used the house for the purpose of betting with persons resorting thereto. Seven following counts charged a similar offence on seven subsequent days. The defendant was a bookmaker, and on each of the days mentioned in the indictment he was for a considerable time in the vaults or an adjacent public room of the Park Inn. He there received on each occasion money from persons by way of bets on horses, and, on several of these occasions, he paid money to persons in respect of winnings on bets made, some or all, in the same place. No evidence was given that the occupier or his servants saw or knew what was going on. At the close of the case for the prosecution, counsel for the defendant submitted that there was no case for the jury. He contended that the user prohibited by the Betting Act, 1853, was the user of a person having something in the nature of dominion or control over the place, having some right of user peculiar to himself as against others, or at least having permission or licence of the occupier. The recorder refused to withdraw the case from the jury, and directed them, in accordance with *Queen* v. *Worton* (1895, 1 Q. B. 227, 43 W. R. Dig. 69), to consider whether the defendant did in fact use the respective rooms on the days mentioned, and, if so, whether he used them for the purpose of betting with persons resorting thereto. He directed them that a mere casual use of the rooms would not be sufficient, but that, if the defendant attended there with the expectation that persons would come to bet with him and for the purpose of inviting them so to do, and so of carrying on his business as a bookmaker, that would be a breach of the statute; and he told them that no evidence of permission by the occupier was necessary, nor was it necessary that the defendant should have any control, dominion, or right peculiar to himself as against others over the place. The jury found the prisoner guilty on all counts. The recorder respited judgment until next sessions, in order that the decision of this court might be obtained on the points raised on behalf of the defendant.

REX v. JOHN DEAVILLE.

In this case the indictment charged that the defendant on the 24th of May, 1902, being the occupier of the Park Inn, permitted it to be used for the purpose of the aforesaid Albert Deaville, a person then using the house, betting with persons resorting thereto. Six subsequent counts charged a similar offence on six subsequent days. It was proved that on each of the days mentioned in the several counts Albert Deaville used the house, of which his father, the defendant, was occupier, in the manner stated in *The King* v. *Albert Deaville*, and that on each of these occasions the defendant was present, and could see what was going on. Counsel for the defendant submitted that there was no case to go to the jury, and contended that no unlawful user by Albert Deaville had been proved, and that, therefore, John Deaville could not be guilty of permitting such user. The recorder directed the jury that if they were satisfied that Albert Deaville in fact used the house for the purpose of betting with persons resorting thereto, and that the defendant John Deaville knew of what was going on and permitted or wilfully suffered it to continue without interference, that would be a breach of the statute. The jury found the prisoner guilty, and judgment was respited, for the same purpose as in the previous case.

REX v. SIMPSON.

In this case the indictment charged that the defendant on the 9th of May, 1902, being a person then using the public-house known as the Travellers' Rest, used it for the purpose of betting with persons resorting thereto. Ten subsequent counts charged a similar offence on ten subsequent days. The evidence as to the acts and conduct of the defendant was similar in all material points to the evidence in *Rex* v. *Albert Deaville*, except that evidence was given that the occupier of the house was present on several of the occasions and could see what was going on, but no relationship existed between defendant and the occupier. The defendant gave evidence that he never went to the Travellers' Rest for the purposes of his business as commission agent or bookmaker, but solely for the purpose of obtaining refreshment in the ordinary course. The jury found the defendant guilty, and said that the user was without the full knowledge and consent of the occupier and that the occupier did not know exactly what was being done. The recorder directed a verdict of guilty to be entered, and he respited judgment, as in the previous cases. The following cases were cited: *Powell* v. *Kempton Park Racecourse Co.* (47 W. R. 585; 1899, A. C. 143), *Downes* v. *Johnson* (43 W. R. 556; 1895, 2 Q. B. 203), *Whitehurst* v. *Fincher* (17 Cox C. C. 70, 38 W. R. Dig. 82), *Hornsby* v. *Raggett* (40 W. R. 111; 1892, 1 Q. B. 20), *Belton* v. *Busby* (47 W. R. 636; 1899, 2 Q. B. 380), *Reg.* v. *Worton* (1895, 1 Q. B. 227, 43 W. R. Dig. 69), *Troman* v. *Hodkinson* (*supra*, at p. 32; 1903, 1 K. B. 30), *Brown* v. *Patch* (47 W. R. 623; 1899, 1 Q. B. 892), *Haigh* v. *Town Council of Sheffield* (23 W. R. 547, L. R. 10 Q. B. 102).

THE COURT (Lord ALVERSTONE, C.J., and WILLS, WRIGHT, BRUCE, and RIDLEY, JJ.) quashed the convictions in the first and third cases, but confirmed the conviction in the second case.

Lord ALVERSTONE, C.J., in giving judgment, said he regretted to be obliged to come to the conclusion that the convictions in the first and third cases could not be maintained. The reason for that conclusion was that in the first case no evidence was given of a state of facts of which in any case where an offence was committed evidence could undoubtedly be supplied. If there was evidence of a practice continuing in rooms for a considerable number of days, and it was brought to the knowledge of the proprietor, it would be quite a right thing to direct a jury that what was being done was being done by the license and authority of the publican. If one got a sufficient localization and, therefore, possession of a spot of ground, or anything of that kind, the question of the license of the owner or occupier became immaterial, because one could regard the person charged as being himself in occupation of the place. That was pointed out in *Brown* v. *Patch*. In *Belton* v. *Busby* the facts were very like these, but it was decided that the bookmaker had something in the nature of a right or licence over and above the right of an ordinary member of the public to resort to the place there in question. In *Troman* v. *Hodkinson* the carrying on of the business in the bar or tap-room was pursued under some understanding with the landlord. Assuming however, that there was a place which was not in law or fact in possession for the time being of the person charged, but which was a common place to which persons had access for other purposes, it was necessary to have evidence from which the jury could conclude that the person who owned the place authorized that to be done which he need not have permitted in wiew of his own rights over the place. He therefore thought that the first conviction could not be supported. In the second case the defendant allowed Albert Deaville to use the bar and carry on a betting business. he, the learned judge, therefore came to the conclusion that there was, as in *Belton* v. *Busby*, something in the nature of a right or license to use the bar for the purpose of a betting business. The conviction in the second case would therefore be affirmed. The third case was practically the same as the first, because the jury found that the landlord did not know what was going on.

The other learned judges concurred. Convictions in the first and third cases quashed; conviction in the second case affirmed.—COUNSEL, *Danckwerts*, K.C., and *G. D. Keogh*; *B. C. Brough*. SOLICITORS, *Chester, Broome, & Griffith*, for *E. A. Paine*, Hanley; *H. G. Church*, for *Arthur Challinor*, Hanley.

[Reported by E. G. STILLWELL, Esq., Barrister-at-Law.]

BANKES v. JERVIS. Div. Court. 28th Jan.

PRACTICE—SET OFF BY WAY OF COUNTERCLAIM WHERE CLAIM MADE BY TRUSTEE—JUDICATURE ACT, 1873 (36 & 37 VICT. c. 66), s. 24 (3) (4)—R. S. C. XIX. 3.

This was an appeal from Judge Martineau at the Hastings County Court, and raised a question as to the right of a defendant to use a counterclaim as a set off against the plaintiff's claim where the plaintiff sues as a trustee. The facts of the case are as follow: On the 18th of May, 1901, the defendant purchased, for the sum of £100, from the plaintiff a share of a veterinary business at Battle. The business had been previously carried on by the plaintiff's son in partnership with the defendant, but the son had since left for New Zealand, and had left a letter authorizing his mother to sell the business. The plaintiff paid half the sum agreed upon, but refused to pay the other £50, and at the trial set up a counterclaim for damages. This counterclaim consisted of an indemnity against rent and performance of covenants in respect of a lease of a house and premises at Battle acquired in connection with the business by the son from the defendant. It was admitted at the trial that the defendant became liable to the superior landlord for the sum of £51 12s. 6d. for rent and repairs, and that if the son had been the plaintiff this would have been a good defence to the action. The judge, however, held that though the plaintiff was only suing as the agent of the son, yet the defendant could not set off the damages for breach of covenant which were admittedly due from the son. It was contended on behalf of the appellant that the defendant was at liberty to use any defence which would have been available against the plaintiff's son. The Judicature Act of 1873 provided that effect should be given to any equitable defence that might have been relied upon in Chancery previous to the passing of the Act, and ord. 19, r. 3, of the Rules of the Supreme Court provided that a defendant may set off or set off by way of counterclaim against the claims of the plaintiff any right or claim. The plaintiff, who was a trustee for her son, could not be in a better position than an assignee for value. Counsel cited *Mersey Steamship Co.* v. *Shuttleworth* (32 W. R. 245, 11 Q. B. D. 531), *Westacott* v. *Bevan* (39 W. R. 363; 1891, 1 Q. B. 774), *Amon* v. *Bobbett* (37 W. R. 329, 22 Q. B. D. 543), *Young* v. *Kitchin* (26 W. R. 403, 3 Exch. D. 127), *Stunmore* v. *Campbell* (40 W. R. 101; 1892, 1 Q. B. 314). For the respondent it was contended that no debt was due by her to the appellant. Her son might have a good answer to the claim. A counterclaim must be against the plaintiff in the same capacity as that in which he sued. Counsel cited *Macdonald* v. *Warrington* (4 C. P. D. 28).

THE COURT (Lord ALVERSTONE, C.J., and WILLS and CHANNELL, JJ.) allowed the appeal.

Lord ALVERSTONE, C.J.—It appears that there is no authority which exactly covers this case. The facts shew here that the mother acted as the agent for her son, and would have to account to him for any sum recovered in

the action. It has also been admitted that £51 is due from the plaintiff's son to the defendant. The point was whether where an action was brought by a trustee and the defendant had a claim against the person on whose behalf the action is brought, he could counterclaim against the plaintiff in the same way as he could set off a liquidated debt against the plaintiff's principal. I think that this is an equitable defence which it was intended by the Legislature should be given effect to. I cannot think it was intended that a bare trustee should be in a stronger position than an assignee for value. This view of the case seems to have been acted on in chambers, though there seems no authority directly in point. Appeal allowed.—COUNSEL, *Thorn Drury; E. E. Humphreys.* SOLICITORS, *Attree, Johnson, & Co.*, for *C. Shephard*, Battle; *Kingsford, Dorman, & Co.*, for *W. Cruttenden*, Battle.

[Reported by ALAN HOGG, Esq., Barrister-at-Law.]

Law Societies.

Sussex Law Society.

The annual meeting was held at Brighton on the 28th ult. Present: Mr. H. J. Verrall in the chair, Messrs. W. Stevens, George Cheesman, H. M. Williams, A. C. Woolley, J. K. Nye, E. Waugh, E. W. Hobbs, J. C. Clark, H. Cane, T. Eggar, C. C. Davie, and A. C. Borlase.

It was resolved that the report and statement of accounts for the past year be adopted, and a copy sent to every solicitor practising in Sussex

Mr. W. Stevens, of Brighton, was elected president for the ensuing year. The following were elected members of the committees:

General Committee.—Messrs. G. Cheesman, W. H. Cockburn, Melvill Green, Howard Gates, and H. M. Williams, together with the president, the ex-president, and the hon. secretaries as *ex-officio* members.

Library Committee.—Messrs. A. C. Woolley, H. M. Williams, S. T. Maynard, H. Cane, and E. W. Hobbs, together with the president and the hon. secretaries as *ex-officio* members.

Messrs. J. W. Howlett and A. C. Borlase were re-elected honorary secretaries and treasurers, and five new members were balloted for and elected.

The following are extracts from the secretaries' report:

Members.—There are at the present time 80 members of the society, of whom 60 practise in Brighton and Hove and 20 in other parts of Sussex; there are also three subscribers to the library. At the end of 1901 there were 78 members and two subscribers. Two members, Messrs. A. V. Treacher and T. Plumbridge, died during the past year, and one has resigned.

Sale Subject to Conditions of Law Society.—In the recent case of *Pickles* v. *Sutcliffe* (94 L. T., p. 127; W. N., 1902, p. 200) Farwell, J., held that a contract to sell "subject to the conditions of the Halifax Law Society" was sufficiently definite and certain, and could be specifically enforced. Mr. Wolstenholme had previously advised, in 1901, that if the conditions were not printed with the particulars, or at any rate annexed to the contract, the contract could not be enforced. In cases where the conditions are not printed with the particulars, it will probably be still advisable to annex the printed conditions to the contract, and to state that they may be seen previously to the sale at the solicitor's office and in the sale room.

Stamping Office.—In compliance with a memorial got up by the society, and signed by all the solicitors in Brighton, the Inland Revenue Commissioners have opened a stamping office in Brighton, where deeds can be stamped without the necessity of sending them to London.

Unqualified Persons.—The society have co-operated with the Incorporated Law Society in prosecuting a debt collector at Horsham for acting as a solicitor, but, though the case seemed a very clear one, the magistrates declined to convict. The society have also warned two Brighton house agents against preparing assignments of leases.

Worcester and Worcestershire Incorporated Law Society.

The annual general meeting of this society was held at the Law Library, Pierpoint-street, on Friday, the 30th of January. The members present were: Messrs. S. Southall (president), T. Southall, W. W. A. Tree, E. A. Davis, J. H. Yonge, F. R. Jeffrey, W. P. Hughes, G. F. S. Brown, F. G. Hyde, R. C. Hill, G. W. Dobson, G. H. T. Foster, J. B. B. Hill, J. L. Wood, T. G. Dobbs, S. B. Garrard (hon. treasurer), and W. B. Hulme (hon. secretary).

The annual report of the committee and the honorary treasurer's accounts for the past year were received and adopted, and the following officers of the society were elected for the ensuing year: President, Mr. G. F. S. Brown; vice-president, Mr. S. J. Tombs; hon. treasurer, Mr. S. R. Garrard; hon. secretary, Mr. W. B. Hulme.

Messrs. S. Southall, T. Southall, J. H. Yonge, F. R. Jeffery, and W. W. A. Tree were elected members of the committee, in addition to the officers of the society; and Messrs. W. T. Curtler and J. L. Wood were appointed auditors.

The following are extracts from the report of the committee:

Members.—The society now consists of fifty-one members and six associates. Since the last annual meeting two members have resigned—namely, Mr. Thomas Roberts and Mr. George Coventry. One member has been excluded from the society.

Cost of Leases.—The question as to the custom in the Worcester district, in regard to the payment of the costs of leases, having been referred to the committee by a special general meeting of the society, the following is the resolution passed by the committee in reference thereto: "In the opinion of this committee the custom in this district is that, in the absence of agreement to the contrary, the costs of leases are borne entirely by the lessees, and this committee do not see any good reason why the custom should be altered."

Deposits on Sales by Private Treaty.—Another matter referred to the committee by the same general meeting was the question: "What is and what should be the practice as to requiring payment of a deposit in cases of sales by private treaty?" The following is the resolution passed by the committee on the point raised: "Subject to any special arrangement, to be made in any particular case, it is the general practice in Worcester to require a deposit to be paid by the purchaser on a sale by private treaty, and the purchaser to assent to such payment."

United Law Society.

Feb. 2.—Mr. J. F. W. Galbraith presided.—Mr. H. Dale Double was proposed for membership. The Hon. Treasurer's accounts for the years 1902-3 were adopted. The subject for debate was "That the decision in *Armitage* v. *Yorkshire Railway Co.* (1902, K. B. 178, 71 L. J. K. B. 778) was wrong," Workman's compensation—tortious act of fellow worker. Mr. P. Aylen moved and Mr. C. G. Moran opposed. The speakers were Messrs. W. S. Clayton Greene, G. St. J. Nicholson, J. W. Weigall, W. F. Reeve, W. E. Singleton, and F. O. Clutton. The motion was carried.

Feb. 9.—Mr. C. H. Kirby in the chair.—Mr. H. Dale Double was elected a member. The subject of debate was "That this house regrets the alliance with Germany in the Venezuelan question." Mr. E. S. Cox Sinclair moved and Mr. J. F. W. Galbraith opposed the motion. There also spoke Messrs. J. Wylie, C. Kains-Jackson, and A. H. Richardson. Mr. Cox Sinclair replied. The motion was lost.

Solicitors' Benevolent Association.

The usual monthly meeting of the board of directors of this association was held at the Law Institution on the 11th inst., Mr. Grantham R. Dodd in the chair, the other directors present being Sir George Lewis, Bart., and Messrs. Walter Dowson, W. H. Gray, J. Roger B. Gregory, H. E. Gribble, Samuel Harris (Leicester), W. Price Hughes (Worcester), Richard Pennington, J.P., W. Arthur Sharpe, R. S. Taylor, Maurice A. Tweedie, and J. T. Scott (secretary). A sum of £549 was distributed in grants of relief, eleven new members were admitted to the association, and other general business transacted.

Law Students' Journal.

The Arden Scholarship.

GRAY'S-INN.—The Arden Scholarship (1903) has been awarded to Thomas Richard Dudley Parsons, a student of this society.

Law Students' Societies.

LAW STUDENTS' DEBATING SOCIETY.—Feb. 3.—Chairman, Mr. W. Valentine Ball.—The subject for debate was: "That the existing political situation in Morocco is a standing menace to the peace of Europe." Mr. Alfred Dods opened in the affirmative; Mr. Neville Tebbutt opened in the negative. The following members also spoke: Messrs. Double, Pleadwell, Johnson, Leggatt, Owen, Dowding, Stiebel, Wilde, Gordon, Hooper, Richardson, Haseldine Jones, and Cocks. The opener having replied, the motion was lost by two votes.

Feb. 10.—Chairman, Mr. G. Herbert Head.—The subject for debate was: "That the case of *Morel Brothers & Co. (Limited)* v. *Earl of Westmoreland and Wife* (1903, 1 K. B. 64) was wrongly decided." Mr. W. Crawford Ely opened in the affirmative; Mr. H. T. Thomson seconded in the affirmative. Mr. H. C. Mitchell opened in the negative; Mr. E. A. Stiebel seconded in the negative. The following members also spoke: Messrs. Hodder, P. F. Smith, Eales, Adams, Pleadwell, Butcher, Hughes, Leggett, and Cocks. The opener replied, and the chairman summed up. The motion was lost by seventeen votes.

Representations have been addressed to the Chancellor of the Exchequer by Mr. James Rhodes, of Birmingham, in favour of appellants against income-tax assessments having the absolute right to appear before the commissioners by counsel or solicitor, and to retain accountants to explain the financial details of their case. By the Finance Act of 1898 the commissioners are empowered to permit such professional assistance, but it is a matter within their discretion. The following reply has been received: "Sir,—I am desired by the Chancellor of the Exchequer to say that he cannot promise to introduce legislation in the sense suggested. He is not aware that there is any general desire for such a change, either on the part of the public or the professional classes interested; and he sees no sufficient reason for interfering with the discretion of the general commissioners. In the majority of cases which come before them the questions at issue are questions of fact and accounts, and as the commissioners are unpaid it is not desirable to do anything which may unnecessarily add to the formality of appeal meetings or protract the proceedings.—Yours, &c., T. Llewellyn Davies."

Legal News.

Appointments.

Mr. SYDNEY J. ELLIS, of the firm of Camp & Ellis, solicitors, 40, High-street, Watford, Herts, has been appointed Clerk of the Watford Justices, in succession to Mr. Harvey W. Fellows, who has resigned owing to ill-health. Mr. Ellis served his articles with Mr. Robert T. Wragg, of 16, Devonshire-square, Bishopsgate, E.C.

Mr. C. H. W. MANDER, M.A., LL.M., solicitor, who obtained honours in the Law Tripos at Cambridge and in the final examination for solicitors, together with the John Mackrell prize, has been appointed Clerk to the Cordwainers' Company.

Mr. W. H. THOMAS, solicitor, of the firm of Parker & Thomas, of 18, Ironmonger-lane, E.C., has been unanimously elected Chairman of the Law and City Courts Committee of the Corporation of the City of London for the ensuing year.

Changes in Partnerships.

Dissolutions.

GEORGE MARSHALL, CHARLES HENRY MARSHALL, and REGINALD HENRY BATE, solicitors (Marshalls & Bate), Retford, Tuxford, Sheffield, and Newark. Feb. 1. [*Gazette*, Feb. 6.

CHARLES JOHN MANDER and CHARLES HENRY WATERLAND MANDER, solicitors (C. J. Mander & Son), New-square, Lincoln's-inn, London. Feb. 4. The said Charles John Mander will continue to practise under same style at the above address. The said Charles Henry Waterland Mander will practise on his own account at Cordwainers' Hall, No. 7, Cannon-street, E.C. [*Gazette*, Feb. 10.

General.

Mr. Justice Lawrance and Mr. Justice Walton have fixed the following commission days for the spring assizes on the Northern Circuit—viz.: Manchester, Monday, April 20; Liverpool, Monday, May 4.

Mr. Inderwick, K.C., was, on the 6th inst., entertained at the Trocadero Restaurant by a few of his friends in the Probate and Divorce Court, on his appointment as a Lunacy Commissioner after forty years' practice at the bar. Mr. Bargrave Deane, K.C., was in the chair.

The Brussels correspondent of the *Times* says that the British Board of Trade has declined the invitation of the Belgian Government to attend a conference of the leading maritime Powers with a view to the adoption of a uniform type of bill of lading. The reason alleged is the diversity of opinion among those interested as to the practicability of the proposed reform.

The members of the Officers and Clerks Committee of the City Corporation have selected the following candidates for the office of City Remembrancer rendered vacant by the retirement of Sir Prior Goldney:—Mr. C. Kinloch Cooke, Mr. W. H. Davison, Mr. A. G. Du Cane, Mr. A. Romer Macklin, and Mr. Adrian Pollock. The election will take place at a meeting of the Court of Common Council at the Guildhall.

Mr. Unwin, says the *St. James's Gazette*, announces a volume of "Reminiscences" by Mr. Plowden, the well-known police magistrate. He is not yet sixty years old, but his reminiscences may be none the less racy for that. The *Echo de Paris* has a paragraph relative to the magistrate beginning "Le bon juge Plowden s'amuse," in which a marvellous creature called "a soldier of the Scotts-Yards" is haled before our world-famous cadi."

At the Bloomsbury County Court on the 6th inst., says the *St. James's Gazette*, on Mr. Chessire, a solicitor, and managing clerk to Messrs. Dod, Longstaffe, Son, & Fenwick, solicitors, of Berners-street, rising to conduct a number of cases, Judge Bacon said: Are you a partner in the the firm?—Mr. Chessire: No, your honour; I am the firm's managing clerk. Judge Bacon; Then although you are a solicitor, you are not *the* solicitor, and the Act of Parliament says I can only hear *the* solicitor; it does not say I can hear a solicitor. I will allow you to appear to-day, but some member of your firm must come in future. Your firm has many members?—Mr. Chessire: There are so many courts the firm would have to attend. Judge Bacon: That is a hardship, but it does not alter the law.

Apropos of some interesting verdicts in British law courts recently, a correspondent of the *St. James's Gazette* points out that in the Kansas District Court recently a jury returned a verdict finding a certain accused person guilty of larceny. The verdict had not been prepared in the technical form desired, and the judge sent the jury back to make the necessary corrections. The jury were gone for half an hour, and when they returned they brought in a verdict acquitting the prisoner. But a verdict even more amusing was perpetrated by a jury at Pittsburg the other day. The case was a criminal one, and after a few minutes' consultation the jury filed into the box from its room. "Have you agreed upon a verdict?" asked the judge. "We have," responded the foreman, passing it over. "The clerk will read," said the judge. And the clerk read, "We, your jury, agree to disagree."

In the Court of Session at Edinburgh, on the 6th inst., says the *St. James's Gazette*, a remarkable case was dealt with. In June last an Edinburgh lady died, leaving a will, in which there was the following provision: "As I am satisfied many persons are, without proper cause or any legal or other grounds, but mainly from interested motives on the part of their relatives, placed in lunatic asylums, and in many cases may not be possessed of funds to enable them to take the necessary steps to obtain their freedom, also in the case of persons in lunatic asylums who may have to complain of liability and injustice, and who may require some help to enable them being placed in a more humane home, it is my wish to set aside and invest the sum of £400, the income of which is to be applied by my trustees in assisting any such persons in taking the requisite steps either to obtain their freedom or to be transferred to a more suitable home." The parties to the case admitted that the provision in question was null and void, and the court took that view.

Robert Harding Milward, formerly a soliciter practising at Birmingham and London, now under sentence of penal servitude for misappropriation of trust funds, appeared at the Birmingham County Court on the 5th inst., says the *Times*, to undergo his public examination in bankruptcy. The liabilities amounted to £91,658 3s. 5d., and the Official Receiver stated that the assets were not likely to realize more than £6,000. The money received in trust or as solicitor to clients amounted to about £80,000. The amount received from the Inge trustees was £38,000, the Jaffray trustees about £14,000, the Hopkins trustees nearly £7,000, and there were a number of other items. The bankrupt said he did not admit the item of £14,000. He knew nothing of the Hopkins money, but would accept the figures. For thirty years he had had nothing whatever to do with the figures connected with his business, and he never received any money. It was not true that he had received money without the knowledge of the persons to whom it belonged. Whoever had money deposited in his office received interest on it. The bankrupt said his position was attributable to a large extent to the great losses made by a former partner in Birmingham. He believed also that there was a considerable sum due to him from the London business. The clerk who had had charge of the financial part of his business had been associated with him as co-trustee of various funds, and had been brought to bankruptcy in consequence. Questioned as to the manner in which specific trust moneys were dealt with, the bankrupt said he had income cheques brought to him every half-year to be signed, but he did not know what particular investments they represented. He did not know whether the trust funds were invested and earning income or not. He did not open special banking accounts for the trust funds, the money being paid into his general account. In 1896 he had a bank overdraft of £17,307, and being unable to discharge the liability he arranged to reduce it by instalments. In 1898 he received £38,000 in respect of the sale of land belonging to the Inge trustees. Two or three thousand pounds was expended in connection with the estate, and the rest went into the bankrupt's general account. After answering further questions, the bankrupt said he was unable to proceed further, having had two attacks of brain fever. Mr. Registrar Glaisyer thereupon adjourned the examination till Monday. John Henry Milward, the other bankrupt's son and a salaried partner in the business, was also briefly examined. He said he knew nothing of his father's position till he opened a telegram from Messrs. Lewis & Lewis as to the £38,000 claimed by the Inge trustees.

Lord Lindley, who is one of the licensing justices for the Swainsthorpe petty sessional division of Norfolk, has, says the *Times*, addressed an important memorandum to the bench on the duties devolving upon licensing justices. He says that up to a certain point the principles which ought to guide magistrates in granting or refusing licences were clearly settled by statute and by legal authority; but there was no little difficulty in carrying them out in practice. Two matters of great importance had recently been set at rest. The first was the competence of licensing justices to obtain information and cause notices of objection to be given without incapacitating themselves from afterwards hearing all sides at a licensing meeting, and then deciding whether any particular licence should be renewed or not. The second was that misconduct was not the only ground on which justices could legally refuse to renew a licence. The underlying principle seemed to be that licensing justices were not parties to a litigation, but were persons entrusted as reasonable business men to do what they honestly thought was right and fair in each particular case after hearing the parties interested and considering the interests of the public in the neighbourhood. Justices had no right in point of law to lay down any hard and fast rule by which they, or still less their successors, would be bound in future. The Legislature had not forbidden the sale of intoxicating liquors, except to children and drunkards, and licensing justices had no right to act on the principle that such sale ought to be stopped. Again, the Legislature had not said that there should be only so many public-houses to so many hundred people, and justices had no right to act as if some rule of that sort were established. In order to exercise their discretion properly justices ought to know approximately the number of persons living in the locality with which they have to deal, and their mode of life and reasonable needs. Discretion could not be properly exercised in ignorance of such material facts. It was obviously much easier to determine whether it was desirable to grant or refuse a new licence than it was to determine whether to renew a licence which had already been granted. It was true that no owner or tenant of a public-house had a right to have his licence renewed; but the expectation that it would be renewed, unless there was some good reason why it should not, was founded on human nature and was perfectly reasonable and could not be ignored by any fair-dealing man. Outlays were made on the faith of it, and the expectation gave a market value to the house. To refuse to renew a licence might be to inflict serious loss on the owner or tenant of the house, possibly on both. But as already stated, misconduct was not the only legitimate ground for refusing a renewal. Altered circumstances, enlarged experience, and sounder views of what was for the benefit of the public in the neighbourhood might be amply sufficient to justify a refusal

to renew the licence of a particular house after notice to the licensee, and hearing him and his witnessess on the subject. Licensees and their landlords were well aware that they had to run these risks, and could not reasonably complain if they sometimes involved a loss.

We understand that the new issue of shares made by the Solicitors' Law Stationery Society (Limited) has been applied for more than twice over; the list closes to-day (14th inst.).

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Kekewich.	Mr. Justice Byrne.
Monday, Feb. 16	Mr. W. Leach	Mr. Jackson	Mr. Theed	Mr. King
Tuesday 17	Theed	Pemberton	W. Leach	Farmer
Wednesday 18	Greswell	Jackson	Theed	King
Thursday 19	Church	Pemberton	W. Leach	Farmer
Friday 20	Farmer	Jackson	Theed	King
Saturday 21	King	Pemberton	W. Leach	Farmer

Date.	Mr. Justice Farwell.	Mr. Justice Buckley.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday, Feb. 16	Mr. Beal	Mr. R. Leach	Mr. Church	Mr. Pemberton
Tuesday 17	Carrington	Godfrey	Greswell	Jackson
Wednesday 18	Beal	R. Leach	Church	Carrington
Thursday 19	Carrington	Godfrey	Greswell	Beal
Friday 20	Beal	R. Leach	Church	Godfrey
Saturday 21	Carrington	Godfrey	Greswell	R. Leach

The Property Mart.

Sales of the Ensuing Week.

Feb. 16.—Messrs. Weatherall & Green (in conjunction with Messrs. Parsons & Son), at the Mart, at 2:—The improved Leasehold Ground-rent of £152 10s. per annum, secured upon 219, Regent-street, estimated value of £500 per annum. Unexpired term of 17½ years, at £82 per annum. Solicitors, Messrs. Dowson & Wright, Nottingham, and Messrs. Clarke & Calkin, London. Freehold Ground-rents, amounting to £171 9s., secured on 21 private houses, at Kilburn and Mitcham, with reversion to rack-rents. Solicitors, Messrs. Gedge, Kirby, & Millett, London. In One or Two Lots, Copyhold Ground-rents amounting to £68 per annum, secured upon eight dwelling-houses in Islington, with reversion to rack-rentals of £400 per annum in 21 years. Solicitors, Messrs. Church, Adams, & Prior, London. (See advertisements, Feb. 7, p. 5.)

Feb. 16.—Messrs. Thurgood & Martin at the Mart, at 2:—Hammersmith, Paddington, Bedford Park, South Kensington: Freehold Building Land in main Road, in Blocks suitable for Sites for several Shops or Houses or Factories, &c. Long Leasehold Dwelling House and Stabling, let on Leases; pair of small Semi-detached Houses; corner Block of Freehold Buildings suitable for Flats, Hotel, School, or Private Houses. Solicitors, Messrs. Gadsden & Treherne and James Allward, Esq., London; Thomas Eggar, Esq., Brighton; and Messrs. W. & K. E. T. Wilkinson, York. (See advertisements, this week, p. 3.

Feb. 18.—Messrs. Edwin Fox & Bousfield, at the Mart, at 2, in separate lots:—Freehold and Leasehold Investments, comprising 65 modern Private Houses and Shops, in Greenlanes, Wood Green, and close to Noel Park and Wood Green, Harringay, and Hornsey Railway Stations, and the tramway routes, together of the rack-rental value of about £2,650 per annum. Solicitors, Messrs. Fox, Trotter, & Co.; John Meredith, Esq.; S. K. Scott, Esq.; and H. B. Wedlake, Esq., London. Freehold Ground-rents, £232 11s. per annum, with early Reversions, secured on Private House, Shop, and Tavern Property, in old-established Metropolitan districts, together of the rack-rental value of over £2,500 per annum. Solicitors, Messrs. Guscotte, Wadham, Bradbury, & Tickell, London. (See advertisements, Feb. 7, p. 6.)

Feb. 19.—Messrs. H. E. Foster & Cranfield, at the Mart, at 2:—

REVERSIONS:

To Railway and India Stock, value £4,300; lady aged 59. Solicitors, Messrs. Yarde & Loader, London, and Messrs. Tozer, Whidborne, & Dell, Teignmouth.

To £2,500; lady aged 50. Solicitor, Walter Tatton, Esq., London.

To a Trust Fund, value £18,500, in Railway Stock; lives 80 and 87. Solicitors, Messrs. Gedge, Kirby, & Millett, London.

To One-half of £1,300, on mortgage; gentleman aged 69. Solicitors, Messrs. Stuckey, Son, & Pope, Brighton.

To One-sixth of Leasehold Premises in Phillimore-gardens, W., value £6,000; lady aged 55. Solicitors, Messrs. Herbert Reeves & Co., London.

To One-fourth of a Trust Fund, represented by Consols, &c., value £11,000; lady aged 67. Solicitors, Messrs. E. & J. Mote, London.

RENT-CHARGE of £6 4s. Solicitors, Messrs. Williams & James, London.

POLICIES for £1,000, £1,000, £1,000, £1,000, £1,000, £1,000, £500, £500. Solicitors, Messrs. Hastie; Messrs. Phelps, Sidgwick, & Biddle, London; and Messrs. J. K. Nye & Treacher, Brighton.

(See advertisements, this week, back page.)

Result of Sale.

Messrs. C. C. & T. Moore sold, at the Mart, on the 12th inst., No. 6, Princelet-street, Spitalfields, for £1,410; a Freehold Shop in the Mile End-road, £760.

Winding-up Notices.

London Gazette.—Friday, Feb. 6.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

Dona Thereza Christina Railway Co—Creditors are required, on or before April 30, to send their names and addresses, and particulars of their debts or claims, to George Von Chauvin and Charles Albert Sandon, 249, Gresham House, Old Broad st. Bompas & Co, Great Winchester st, solors for liquidators

Fredericks Matabeleland Syndicate, Limited (in Liquidation)—Creditors in the United Kingdom are required, on or before March, 25, and elsewhere May 25, to send their names and addresses, and the particulars of their debts or claims, to Mr Joseph Barnabas Pengelly, 23, St Swithin's ln. Julius & Thomas, Finsbury circus, solors to liquidator

Hands (Limited)—Petn for winding up, presented Feb 4, directed to be heard Feb 17. Braby & Macdonald, Arundel st, solors for creditors. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 16

Harris Rifle Magazine, Limited—Petn for winding up, presented Feb 5, directed to be heard Feb 17. Bloomer & Co, 12, Theobald's rd, Gray's inn, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 16

International Pneumatic Tool Co (Limited)—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to Frederick Dwight Johnson, Palace chmbrs, 9, Bridge st, Westminster. Perks, Clements inn, solicitor for liquidator

Lighting Corporation, Limited—Petn for winding up, presented Feb 3, directed to be heard Feb 17. Tippetts, Maiden ln, Queen st, solor for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 16

New Taite Howard Pneumatic Tool Co, Limited—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims to Mr Frederick Dwight Johnson, 9, Bridge st, Westminster. Perks, Clement's inn, solor for liquidator

Norwich Vinegar and Distillery Co, Limited—Petn for winding up, presented Feb 4, directed to be heard at the Shire Hall, Norwich, on Feb 18. Durham & Co, Arundel st, Strand, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 17

Tylorstown Cottages Co, Limited—Creditors are required, on or before March 6, to send their names and addresses, and the particulars of their debts or claims, to James Renwick, 37, Norfolk st, Strand. Morse, solor for liquidator

Westralia and West Africa, Limited—Petn for winding up, presented Feb 4, directed to be heard on Feb 17. Mayo & Co, Drapers' gdns, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 16

Westralian Jarrah Forests, Limited—Creditors are required, on or before June 9, to send their names and addresses, and the particulars of their debts or claims, to John Cook Gordon, 3, King st, Cheapside Warner & Co, Finsbury circus, solors for liquidator

Wests Stourbridge Brick Co, Limited—Petn for winding up, presented Feb 2, directed to be heard on Feb 17. Braby & Macdonald, Arundel st, Strand, solors for creditors. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 16

London Gazette.—Tuesday, Feb. 10.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

Bostock & Co, Limited—Creditors are required, on or before March 11, to send their names and addresses, and the particulars of their debts or claims, to Mr Frank Halsall, 45, Spring gdns, Manchester. Miller & Co, Liverpool, solors for liquidators

Calder Extract Co, Limited—Creditors are required, on or before Feb 21, to send their names and addresses, and the particulars of their debts and claims, to William Henry Shaw, Market place, Dewsbury

De Mejer Greenwood & Co, Limited—Creditors are required, on or before March 31, to send their names and addresses, and the particulars of their debts or claims, to Edward Greaves, 67, Briggate, Leeds. Clarke & Co, Leeds, solors for liquidator

Hannans Bendigo Syndicate, Limited—Creditors are required, on or before March 9, to send their names and addresses, and the particulars of their debts or claims, to Lydstone Joseph Langmead, 31, Walbrook

Kalgurli Star Syndicate, Limited—Creditors are required, on or before March 9, to send their names and addresses, and the particulars of their debts or claims, to Lydstone Joseph Langmead, 31, Walbrook

Port Soderick Freehold Land Co, Limited—Creditors are required, on or before March 21, to send in their names and addresses, and the particulars of their debts or claims, to John Townley Trotter, 27, Brazennose st, Manchester. Sims & Syms, Manchester, solors for liquidator

Steel Tool Re-cutting Co, Limited (in Liquidation)—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to Frank Albert Reeves, 110, Cannon st

West End Clothiers Co, Limited (in Voluntary Liquidation)—Creditors are required, on or before March 10, to send their names and addresses, and the particulars of their debts or claims, to James Henry Stephens, 6, Clement's ln, Lombard st

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

S. M. Van Hinden Electrical Co, Limited—Petn for winding up, presented Feb 6, directed to be heard Feb 27 Style & Co, 3, Union ct, Liverpool; Agents for Davis, Moorgate st, solor for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 26

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—Friday, Jan. 23.

Bailey, Richard, Longville, Salop, Farmer Feb 28 Potts & Potts, Broseley, Shropshire

Boulton, Henry, Buscot, Berks, Farmer Feb 28 Jotcham & Son, Faringdon, Berks

Browne, Katherine Louisa, Bath Feb 28 Gibbs, Bath

Byng, Harold Edmund, Rickling, Essex Feb 28 Ackland & Son, Saffron Walden, Essex

Carroll, Alice, Liverpool, Cooper Feb 24 McKenna, Liverpool

Chichester, Robert Bruce, Berghmote, Wimborne Feb 28 Robinson & Co, Coleman st

Cleeton, William, Church Preen, Salop, Farmer Feb 28 Potts & Potts, Broseley, Shropshire

Clegg, Joseph, Hanging Heaton, nr Dewsbury Jan 27 Haigh & Co, Dewsbury

Clively, Anne, Much Wenlock, Salop Feb 28 Potts & Potts, Broseley, Shropshire

Cohen, Isaac, Bell ln, Spitalfields, Poultry Dealer March 5 Harris & Co, Finsbury sq

Connor, Francis Joseph, Liverpool, Threatrical Manager Feb 28 Powell, Manchester

Dainty, Thomas, Gloucester Feb 23 Coren & Scott, Gloucester

Drayton, James Henry, Horsham March 20 Eagleton & Sons, Chancery ln

Dugmore, Lady Elizabeth, Parkstone, Dorset Feb 28 Peake & Co, Bedford row

Firth, Mark, Staincliffe, Batley, Yorks, Clothier Feb 23 Law, Batley

Fry, Edward Wickens, Dover, Architect Feb 21 Mowll & Mowll, Dover

Gregory, George Francis, J P, Hurst Green, Sussex March 7 Lewin & Co, Westminster

Harte, Francis Bret, Lancaster gt, Paddington, Author Feb 28 Dodd & Co, Caversham, nr Reading

Harvey, Albert Edward, Leicester, Architect Feb 2 Freer & Co, Leicester

Heneage, John, Richmond hill March 30 Emanuel & Simmonds, Finsbury circus

Hirons, Mary Anne, Wandsworth Feb 28 Corsellis & Co, Lincoln's inn fields

Jerrett, Charlotte, Hyde Park March 4 Draper & Son, Vincent sq, Westminster

Jones, Annie, Shrewsbury March 14 G R & C E Wace, Shrewsbury

Jones, Evan, Llanfairpwllgwyngyll, Anglesey, Farmer March 10 Jones, Bangor

Jones, Sidney Elizabeth Charlton, Wragby, Lincs March 4 Bird & Co, Gray's inn sq

Kelley, Theodore Young, Harley House Feb 28 Williams & James, Thames embankment

Lackenby, Arrowsmith, Hull, Shop Fitter Feb 28 Stephenson, Hull

Lane, Thirza, Dorset st, Portman sq Feb 20 Snow & Co, Gt St Thomas Apostle, Queen st

Lane, William, Swansea, Builder Feb 20 Collins & Woods, Swansea

Lightfoot, Elizabeth Tucker, Hove March 6 Eggar, Brighton

Lory, Jacob, St Martin in Menecage, Cornwall Feb 14 Thomas, Helston, Cornwall

Mackenzie, Sir Alexander, KCSI, Holmbury St Mary, Dorking Feb 28 Morgan & Co, Old Broad st

Marsh, George, Heaton, Newcastle on Tyne, Electrical Engineer Feb 15 Seymour & Co, Birmingham

Morrall, George, Normanton March 25 Powell, Derby

Newcombe, William Lister, Boscombe, Bournemouth March 13 Watson & Co, Nottingham

Parker, Rev Arthur Townley, Royle Hall, nr Burnley March 25 Hartley & Pilgrim, Colne, Lancs

Potter, Peter Ernest, Maltby, Rotherham, Yorks, Farmer Feb 25 Alderson & Co, Sheffield

PREBBLE, SUSANNA, Dover Feb 21 Mowll & Mowll, Dover
QUICK, FREDERICK JAMES, Fenchurch st March 20 Eagleton & Sons, Chancery ln
RAYNER, JOHN, Norwich March 25 Keith & Co, Norwich
SHAW, JAMES, Dudley, Worcester, Painter Feb 7 Hooper & Fairbairn, Dudley
SHAW, SAMPSON, Park Hall, nr Longton, Farmer Feb 24 Walters, Stone, Staffs
SLEEMAN, RICHARD HENRY, Launceston, Tasmania, RN Feb 21 Nisbet & Co, Lincoln's inn fields
STANDEN, THOMAS, Plumstead, Board School Teacher Feb 20 Duke, Gresham st
STEELE, WILLIAM JOHNSTONE, Moorgate st Feb 28 Kerly & Co, Gt Winchester st
STRONG, ISAAC CALLADINE, South Belgravia, Stock Jobber March 4 Draper & Son, Vincent sq, Westminster
THOMAS, JOHN JOHN, Notting Hill gate, Chemist Feb 21 Batchelor & Co, Pancras ln Queen st
TURNBULL, HARRIET JANE, Hove Feb 28 Edwin & Co, Brighton
UNSWORTH, ABRAHAM, Oldham Feb 17 Marland, Oldham
WHITE, JOHN THOMAS, John st, Bedford row Feb 14 White & Sons, John st, Bedford, row
WIGGERHAM, THOMAS VENTREMIA, Croydon March 3 Stoneham & Sons, Fenchurch st
WILLIAMS, Rev WADHAM PIGOTT, Weston super Mare Feb 26 Ruscombe & Co, Bridgwater
WITHERS, HARRY LIVINGSTON, Hulme Hall, Manchester March 7 Cunliffe & Greg, Manchester
WRIGHT, MARTHA, Doncaster Feb 28 Atkinson & Sons, Doncaster

London Gazette.—TUESDAY, Jan 27.

AMBROSONI, FRANCIS, New st, Dorset sq, Jeweller Feb 28 Gordon & Co, Lincoln's inn fields
BARKER, THOMAS WALLACE, Newcastle on Tyne, Banker Feb 28 Colmore & Monckton, Birmingham
BLANDY, ADAM FETTIPLACE, Abingdon, Berks Feb 21 Blunt & Co, Gresham st
BRAND, JOSEPH SMITH, Ipswich March 7 Tebbs & Son, Bedford
BREWER, CHARLES ALBERT, Kingston upon Hull, Oil Merchant March 31 Middlemiss & Pearce, Hull
CHILD, EMMA AMY, Reading Feb 24 Brain & Brain, Reading
DANIELL, ELLEN SUSANNA, Caversham, Oxford Feb 24 Brain & Brain, Reading
DENNLER, EMMA, Woodfield av, Streatham hill March 11 Allen & Son, Carlisle st, Soho sq
DUXBURY, JOHN, Oldham, Machinist March 1 Mellor, Oldham
FRASER, WILLIAM, Kingsley, Staffs, Quarry Manager Feb 7 Cull & Brett, Cheadle, Stoke on Trent
GALLON, FREDERICK ALFRED, Commission Agent Feb 10 Stewart, Newcastle on Tyne
HARDCASTLE, THOMAS, Bolton May 1 Withington & Co, Manchester
HOLGATE, WILLIAM, Heaton, Bolton, Farmer March 10 Bradbury, Bolton
HORSFIELD, WALTER, Macclesfield, Licensed Victualler March 10 Pattinson & Smale, Macclesfield
HOYLE, ELIZABETH, Haslingden, Lancs Feb 28 Whitaker & Hibbert, Haslingden
INGILBY, Lady MARY ANNE AMCOTTS, Broxholme, Ripley, Yorks March 12 Boodle & Co, Davies st, Berkeley sq
KNIGHT, BELINDA, Bearsted, Maidstone Feb 16 Tucker & Co, New court, Lincoln's inn
LING, HENRY, Warminster March 1 Wakeman & Son, Warminster
LUKIN, JOHN THOMAS BENT, Chard, Somerset March 20 Clarke & Lukin, Chard
MEAD, FREDERIC NELSON, Faversham, Kent, Wool Merchant March 9 Redpath & Co, Bush ln
MELLI, ERIBERTO, Marylebone rd, Oxford st, Wine Merchant Feb 26 Lister, Thavies inn, Holborn circus
MILLIGAN, Lieut Col CHARLES, Burton on Trent March 16 Garrard & Co, Suffolk st, Pall Mall East
MILLS, WILLIAM, Whitworth, Lancs Feb 16 Wiles & Thompson, Rochdale
MILMAN, FREDERICK WILLIAM, Heeley, Sheffield, Coal Merchant Feb 28 Branson & Son, Sheffield
MOORE, ELIZA AMELIA, Onslow sq March 7 Campbell & Co, Warwick st, Regent st
MORGAN, DAVID, Treforest, Glam Feb 28 Cousins & Co, Cardiff
MURLESS, PHILIP RODBER, Ruabon, Denbigh, Hotel Keeper Feb 28 Bury & Acton, Wrexham
NORRIE, EMILY ROSE, Lymington March 14 Greenfield & Cracknall, Lancaster pl, Strand
OLIVER, CHARLES LLEWELLYN, Bournemouth Feb Sharp, Birmingham
POPPLEWELL, HENRIETTA MATILDA, Kingston upon Hull March 1 T & A Priestman, Hull
RUTHERFORD, ALEXANDER, Northumberland, Cab Propriety Feb 28 Douglas, Alnwick
SLATER, MARIANNE, Knutsford, Chester March 11 Ashworth & Inman, Manchester
SMITH, ROBERT, Lower Edmonton, Fishmonger Feb 28 Romney, Basinghall st
SNOW, MARY ANN, Maida vale March 11 Allen & Son, Carlisle st, Soho sq
SNOW, NATHAN, Maida vale, Coffee house Keeper March 11 Allen & Son, Carlisle st, Soho sq
SPERRING, JANE, Bristol March 1 Barker, Bristol
STOKER, TOM, Golborne, Lancs, Draper Feb 23 Steele, Warrington
TAYLOR, MATTHEW, Penketh, Lancs March 1 Davies & Co, Warrington
THOMSON, MARY SARAH, Luksan, Julpaiguri, India Feb 28 Triall & Co, Queen Victoria st
TOMLINSON, THOMAS, Hillfoot, Sheffield, Engine Diver Feb 28 Vickers & Co, Sheffield
TOWNSEND, WILLIAM, Dewsbury, Mungo, Manufacturer Feb 28 Gedhill, Dewsbury
WADSWORTH, THOMAS, Wilsden, Yorks May 1 A & M W Platts, Bingley
WHALLEY, MARY FRANCIS, Hove March 3 Whalley, Hove
YOUNG, FREDERICK JAMES EDWARD, St Jacs rd, Brixton Feb 23 Nickinson & Co, Chancery ln

London Gazette – FRIDAY, Jan. 30.

ANDREW, JOHN, Liverpool March 9 Quiggin & Brothers, Liverpool
ARMITAGE, HANNAH, Glossop, Derby Feb 7 Hervey & Co, Hyde
ATHAWES, EDWARD JAMES, Chatham Feb 26 Cato, Lincoln's inn fields
BALFOUR, JOHN DAVID, Dover, Planter March 9 Kearsey & Co, Old Jewry
BARKER, THOMAS WALLACE, Newcastle on Tyne, Banker Feb 28 Colmore & Monckton, Birmingham
BARNETT, ELIZABETH, Clifton March 1 Veale, Bristol.
BETTINSON, JOSEPH, Hitchin, Herts March 1 Forsyth & Co, Birmingham
BISHOP, HENRY, Sibford Gower, Oxford, Farmer March 2 Fairfax, Banbury
BONCEY, EMILY, Roupell st, Lambeth, Licensed Victualler Feb 28 Taylor, Lincoln's inn fields
BOSWELL, JOHN EDWIN, Fenny Compton, Baker March 2 Fairfax, Banbury
BOX, CHARLES, Clifton, Bristol March 14 Broad & Lewis, Bristol
BROWN, WILLIAM CHARLES, Cromwell cres, South Kensington Feb 28 Gedge & Co, Gt George st, Westminster
CHADWICK, JAMES, Astley, Lancs March 9 Marsh & Co, Leigh
CONWAY, WILLIAM HENRY, Worthing March 12 Flegg & Son, Laurence Pountney hill
CORBETT, JOHN, Droitwich, Worcester March 13 Crowders & Co, Lincoln's inn fields
COWARD, ANN AMELIA, Croydon March 13 Shepheards & Walters, Finsbury circus
CRUMP, RICHARD, King's Heath, King's Norton, Worcester, Cooper March 2 Coley & Coley, Birmingham
CURTEIS, HENRY ADAIR, Lewes March 3 Dawes & Sons, Angel ct, Throgmorton st
DAVIES, FRANCIS SAUNDERS, Patching, Sussex April 2 Evans-George, Newcastle Emlyn, S Wales
EATON, CHARLES ROBERT, Bedford gdns, Kensington March 11 Mills & Co, Finsbury sq
ELLIS, ALICE, Cheadle, Chester Feb 14 Porter & Amphlett, Conway
EVANS, PULHAM MARKHAM, Chelsea Feb 28 Witherington, Reading
FANE, WILLIAM DASHWOOD, Fulbeck Hall, Lincs March 2 Meredith & Co, New sq, Lincoln's inn
FRANCIS, ROBERT, Besses o' th' Barn, Whitefield, Lancs March 25 Grundy & Co, Manchester
GARLAND, Rev GEORGE VALLIS, Boscombe, Southampton March 3 Plumptre, Princes st, Lothbury
GOLDRING, CHARLES EUSTACE, Gt Tower st, Solicitor March 7 Sloper & Co, Putney
GREENE, ISABELLA, Richmond Feb 28 Smith & Burrell, Richmond
HAKES, JAMES, Liverpool, Surgeon March 2 Laces & Co, Liverpool
HAUGK, CHARLES, Didsbury, Manchester March 14 Hinde & Co, Manchester
HIGSON, ELLEN, Little Houlton, Lancs Feb 28 Finney & Fearnley, Bolton
HINKS, JOSEPH, Small Heath, Birmingham Feb 28 Blakemore, Birmingham
HOWE, WILLIAM, Monson rd, New Cross, Confectioner March 2 Lowes, New Cross
KER, THOMAS RAWSON, Johore, Malay Peninsula March 2 Clarke & Calkin, John st, Bedford row
KEENE, SAMUEL WOLFE, JP, Barnes, Corn Factor March 7 Simpson & Co, Gracechurch st
KNIGHT, CHARLES HENRY, Longsight, Manchester March 10 Addleshaw & Co, Manchester
MILLS, JANE, Kelvedon Feb 28 Surridge, Coggleshall, Essex
OSBORNE, MARK STUART, Rhyl, Flint, Tailor March 3 Bromley & Co, Rhyl
PARKINSON, JOHN, Accrington, Cotton Spinner March 28 Bunting, Accrington
PEEK, ALFRED, Eastbourne March 25 Brett & Co, Manchester
PILLING, MARY EMILY, Heaton Norris, Lancs March 20 Farrar & Co, Manchester
REA, CHARLES, Torquay April 26 Dickson & Co, Alnwick
RICHARDS, HENRY MARTIN, Brenzett, Kent, Farmer Feb 28 Dawes & Co, Rye, Sussex
RICHARDS, LOUISA, Brenzett, Kent Feb 28 Dawes & Co, Rye, Sussex
RUDMAN, JAMES, Whitworth, nr Rochdale March 25 Grundy & Co, Manchester
SALLON, ROSALIE, Manchester Feb 28 Blair & Seddon, Manchester
SANDERS, JAMES, East Stonehouse, Devon Feb 26 Rodd, East Stonehouse
SHELDON, MARY, Wednesbury March 28 Rankin & Miller, West Bromwich, Staffs
STARMER, THOMAS, Stowe Nine Churches, Northampton, Farmer Feb 28 Roche, Daventry
STEPHENS, MINNA MARY, Hampstead Mills, Chancery ln
STOBART, JOHN MORRISON, Wandsworth Common Feb 28 Lydall & Sons, John st, Bedford row
STOCKBRIDGE, ANN, Hoddesdon, Herts Feb 28 Howard & Shelton, Moorgate st
THURMAN, RICHARD, Mansfield, Notts, Labourer Feb 28 Alcock, Mansfield
WILLIAMS, HARRIETT, Exeter Feb 10 Petherick & Sons, Exeter
WILTSHIRE, THOMAS, Lewisham Feb 28 Orgill, Lincoln's inn fields
WOOLRIDGE, SARAH ANN, Brownhills, Staffs March 2 Evans, Walsall
YOUNGER, JULIA ANN, Southend on Sea Feb 22 Gabriel, Lincoln's inn

Bankruptcy Notices.

London Gazette.—TUESDAY, Feb. 3.

ADJUDICATIONS.

ADAMSON, JOHN ARKLESS, Whitley Bay, Draper Newcastle on Tyne Pet Jan 5 Ord Jan 28
ARCHER, FREDERICK, Landport, Hants, Optician Portsmouth Pet Jan 27 Ord Jan 29
CAWDRON, DAVID, Bourne, Lincs, Carpenter Peterborough Pet Jan 30 Ord Jan 30
CHAMPION, WILLIAM HENRY JAMES COUNTER, Devonport Plymouth Pet Dec 19 Ord Jan 30
DRAKE, GEORGE, Leicester, Boot Manufacturer Leicester Pet Jan 15 Ord Jan 31
ENGLAND, MARY, Ashton under Lyne, House Furnisher Ashton under Lyne Pet Jan 29 Ord Jan 29
GLEW, HARRY, Kingston upon Hull, Firewood Merchant Kingston upon Hull Pet Jan 29 Ord Jan 29
GUTTERIDGE, WILLIAM, Kilburn, Gardener High Court Pet Jan 24 Ord Jan 30
HARRIS, WILLIAM, Tylorstown, nr Pontypridd, Collier Pontypridd Pet Jan 29 Ord Jan 29
HEATON, GEORGE EDWARD, Hastings, Chemist Hastings Pet Jan 31 Ord Jan 31
HEMINGBROUGH, ALBERT, Leeds, Milk Dealer's Assistant Leeds Pet Jan 29 Ord Jan 29
HORSLEY, JAMES ELLIS, Normanton, Yorks, Farmer Wakefield Pet Jan 30 Ord Jan 30
MARTIN, JAMES WILLIAM, Clacton on Sea, Estate Agent Colchester Pet Dec 22 Ord Jan 30
MAWDITT, HENRY JAMES, Cardiff, Baker Cardiff Pet Jan 27 Ord Jan 27
MILLER, EDWARD LOUIS, Peckham, Butcher High Court Pet Jan 19 Ord Jan 30
NATHAN, JOSEPH, Sparkbrook, Birmingham, Tailor Birmingham Pet Jan 31 Ord Jan 31
OSBORNE, RICHARD ALEXANDER, Newcastle on Tyne, Temperance Hotel Proprietor Newcastle on Tyne Pet Jan 16 Ord Jan 30
PALMER, THOMAS LLOYD, Lye, nr Stourbridge, Grocer Stourbridge Pet Jan 6 Ord Jan 30
PARR, THOMAS, Broadstairs Canterbury Pet Dec 22 Ord Jan 27
PAYNE, MARSHALL, West Kensington, Milk Contractor High Court Pet Dec 31 Ord Jan 30
PUGH, JOHN, Tettenhall, Staffs, Baker Wolverhampton Pet Jan 29 Ord Jan 29
SCHREYDWAYLOR, PETER, Seven Sisters' rd, Finsbury Park, Restaurant Keeper High Court Pet Jan 7 Ord Jan 30
SLAUGHTER, JOHN WILLIAM, Walworth, Plumber High Court Pet Jan 7 Ord Jan 29
THOMSON, JAMES LEES, Plaistow, Builder High Court Pet Jan 24 Ord Jan 26
TOWNSEND, FRANCIS HERBERT, Eastbourne, Actor Lewes Pet Jan 30 Ord Jan 30
WADE, ARTHUR WILLIAM, Colchester, Nurseryman Colchester Pet Jan 29 Ord Jan 29
WEBB, ARTHUR DAVID, Ipswich, Baker Ipswich Pet Jan 29 Ord Jan 29
WHITMORE, JOHN, Leicester, Coal Merchant Leicester Pet Jan 22 Ord Jan 28
WILLIAMS, DAVID, New Kent rd, Dairyman High Court Pet Dec 19 Ord Jan 29
WRIGHT, HENRY, Kingston upon Hull, Merchant's Clerk Kingston upon Hull Pet Jan 29 Ord Jan 29
YORKE, GEORGE, York, Boot Dealer York Pet Jan 5 Ord Jan 28

ADJUDICATION ANNULLED.

HAMILTON, WILLIAM FREDERICK, Hockliffe, Bedford Luton Adjud Feb 5, 1897 Annul Jan 22, 1903

London Gazette.—FRIDAY, Feb 6.

RECEIVING ORDERS.

ADAMS, THOMAS, Dorchester, Mason Dorchester Pet Feb 2 Ord Feb 2
ALLMOND, CHARLOTTE, Hereford, Licensed Victualler Hereford Pet Feb 4 Ord Feb 4
ARROWSMITH, JOHN WILLIAM, Stockport, Cheshire, Fruiterer Stockport Pet Feb 4 Ord Feb 4
ASHCROFT, HENRY, Rufford, nr Ormskirk, Farmer Liverpool Pet Feb 2 Ord Feb 2
AVIS, HARRY THOMAS, Brighton, Decorator Brighton Pet Feb 2 Ord Feb 2
BAKER, JOSEPH, Millgate, Manchester, Cabinet Maker Manchester Pet Jan 20 Ord Feb 3
BARBER, GEORGE JOHN, Dorchester, Painter Dorchester Pet Feb 4 Ord Feb 4
BARRON, WALTER, Wakefield, Pork Butcher Wakefield Pet Feb 2 Ord Feb 2
BELLERBY, JOHN HENRY, Middlesbrough, Fruiterer Middlesbrough Pet Feb 2 Ord Feb 3
BENNION, OWEN, Gt Yarmouth Gt Yarmouth Pet Feb 2 Ord Feb 2
BOOTH, HARRY, Pudsey, Yorks, Warehouseman Bradford Pet Feb 3 Ord Feb 3
BROWN, JOHN, Middlesbrough, Fruiterer Middlesbrough Pet Feb 3 Ord Feb 3
BROWN, WILLIAM RICHARD, Herne Bay, Kent, Blacksmith Canterbury Pet Feb 4 Ord Feb 4
BURBIDGE, RICHARD JOHN, South Heighton, nr Newhaven, Sussex Lewes Pet Feb 4 Ord Feb 4
BURNS, JOHN REA, Spittal, Northumberland, Fruiterer Newcastle on Tyne Pet Feb 3 Ord Feb 3
CALLIS, ELLIS WILLIAM, Countesthorpe, Leicester Leicester Pet Feb 4 Ord Feb 4

COHEN, SOLOMON, Leeds, Tailor Leeds Pet Feb 2 Ord Feb 2
COTTERILL, JOCELYN, Fulham Park rd High Court Pet Dec 24 Ord Feb 3
COUCH, JOHN, Totnes, Devon, Coal Dealer Plymouth Pet Feb 4 Ord Feb 4
CROOK, FRED, Bicester, Oxford, Baker Oxford Pet Feb 3 Ord Feb 3
DANZIGER, D D'ARCY, New Broad st, Merchant High Court Pet Oct 22 Ord Feb 3
DODDS, REBECCA MARY, Scarborough, Ladies' Outfitter Scarborough Pet Feb 3 Ord Feb 3
EVANS, WILLIAM BURNETT, Ludlow, Salop, Painter Leominster Pet Feb 2 Ord Feb 2
FOSS, ALFRED JOHN, Gosport, Hants, Hairdresser Portsmouth Pet Feb 2 Ord Feb 2
GARDENER, ROBERT, Hafod, nr Pontypridd, Haulier Ystradyfodwg Pet Feb 2 Ord Feb 2
GAY, THOMAS, Ross, Hereford, Plumber Hereford Pet Feb 4 Ord Feb 4
GRIFFITH, GEORGE WILSON, Handsworth, Commission Agent Birmingham Pet Feb 2 Ord Feb 2
HATFIELD, JOHN, Gloucester, Blacksmith Gloucester Pet Feb 3 Ord Feb 3
HAWKSWORTH, JOSEPH EMERSON, Birdwell, nr Barnsley, Miner Barnsley Pet Feb 4 Ord Feb 4
HOOD, MARGARET, Bath, Lodging house Keeper Bath Pet Feb 3 Ord Feb 3
HORNE, WILLIAM, Huddersfield, Jobbing Gardener Huddersfield Pet Jan 30 Ord Jan 30
HUGHES, GRIFFITH, Blaenau Festiniog, Quarryman Portmadoc Pet Feb 2 Ord Feb 2
KEARSEY, EDWARD, Longhope, Glos, Farmer Gloucester Pet Feb 4 Ord Feb 4
KELLY, JANE, Kensington Park rd, Boarding house Keeper High Court Pet Jan 13 Ord Feb 4
LEVY, JOSEPH, Caledonian rd, Islington, Fruiterer High Court Pet Feb 2 Ord Feb 2
NEWEY, WILLIAM FRANCIS LANGSBEER, Birmingham, Hardware Agent Birmingham Pet Feb 3 Ord Feb 3
NICHOLLS, SIDNEY HERBERT, Kingston upon Hull, Club Secretary Kingston upon Hull Pet Feb 4 Ord Feb 4
NICHOLSON, THOMAS HENRY, Carmarthen, Draper Carmarthen Pet Jan 31 Ord Jan 31
OWEN, JOSEPH PARKER, Rhyl, Flint, Clerk Bangor Pet Jan 31 Ord Jan 31
PAIN, WILLIAM EDWARD GEORGE, Lavenham, Suffolk, Confectioner Colchester Pet Feb 4 Ord Feb 4
PEAKE, ROBERT, Aberstwyth, Painter Aberystwyth Pet Jan 23 Ord Feb 3
PLATT, ARTHUR, Irlams o' th' Height, nr Manchester, Grocer and Provision Dealer Salford Pet Jan 19 Ord Feb 2
PUTMAN, HENRY THOMAS, Portsmouth, Commission Agent Portsmouth Pet Feb 2 Ord Feb 2
RICHARDS, THOMAS, Aberdare, Grocer Aberdare Pet Feb 4 Ord Feb 4
RICHARDSON, JOSEPH, Boston, Lincs, Coal Merchant Pet Feb 2 Ord Feb 2
SMITH, GEORGE HENRY, Perry Bar, Staffs, Carpenter Birmingham Pet Feb 3 Ord Feb 3
STEPHENS, WILLIAM, Senghenydd, Glam, Collier Ystradyfodwg Pet Feb 4 Ord Feb 4
STEWART, GEORGE, Cardiff, Merchant Tailor Cardiff Pet Feb 3 Ord Feb 3
TAYLOR, JOHN BAKER, Swansea, Wheelwright Swansea Pet Feb 2 Ord Feb 2
TURNER, DAVID, Rowley Regis, Staffs Dudley Pet Feb 2 Ord Feb 2
UNDERDOWN, ALICE CLARA, Bognor, Sussex, Lodging House Keeper Brighton Pet Feb 4 Ord Feb 4
WADDINGTON, JOHN RICHARD, Sheffield, Provision Dealer Sheffield Pet Feb 3 Ord Feb 3
WHILLOCK, EDWIN, Small Heath, Birmingham, Tin Plate Worker Birmingham Pet Feb 2 Ord Feb 2
WILDE, FREDERICK, Putney, Tobacconist High Court Pet Jan 8 Ord Feb 2
WILLIMONT, ARTHUR JAMES, Gt Yarmouth, Builder Gt Yarmouth Pet Jan 26 Ord Feb 4
WILSON, HARRY, Southport, Tailor Liverpool Pet Feb 2 Ord Feb 2
WRIGHT, ALFRED EMANUEL, Ash Vale, Surrey, Builder Guildford Pet Dec 18 Ord Feb 4
WRIGHT, OLIVER ARNOLD, Wakefield, Tailor Wakefield Pet Feb 4 Ord Feb 4
Amended notice substituted for that published in the London Gazette of Feb 3:
ENGLAND, MARY, Oldham, House Furnisher Ashton under Lyne Pet Jan 29 Ord Jan 29

FIRST MEETINGS.

ARMITAGE, JOHN, Whiston, nr Rotherham, Yorks, Builder Feb 18 at 12 Off Rec, Figtree ln, Sheffield
AVIS, HARRY THOMAS, Brighton, Decorator Feb 26 at 10.30 4, Pavilion bldgs, Brighton
BARRON, WALTER, Wakefield, Pork Butcher Feb 19 at 2.30 Off Rec, 6, Bond ter, Wakefield
BOOTH, HARRY, Pudsey, Yorks, Warehouseman Feb 17 at 3 Off Rec, 29, Tyrrel st, Bradford
BROWN, JOHN, Middlesbrough, Fruiterer Feb 20 at 3 Off Rec, 8, Albert rd, Middlesbrough
BURNS, JOHN REA, Spittal, Northumberland, Fruiterer Feb 17 at 11.45 Messrs A L & J A Miller, Estate Agents, Bank bldgs, Sandgate, Berwick upon Tweed
COHEN, SOLOMON, Leeds, Tailor Feb 16 at 11 Off Rec, 22, Park row, Leeds
COTTERILL, JOCELYN, Fulham Park rd Feb 17 at 12 Bankruptcy bldgs, Carey st
COTTRELL, DANIEL, Six Bells, nr Abertillery, Builder Feb 16 at 3 135, High st, Merthyr Tydfil
CURTIS, JOHN, Treorkey, Glam, Grocer Feb 17 at 12 135, High st, Merthyr Tydfil
DANZIGER, D D'ARCY, New Broad st, Merchant Feb 17 at 11 Bankruptcy bldgs, Carey st
DRURY, WILLIAM GEORGE, Southrapps, Norfolk, Grocer Feb 14 at 12.30 Off Rec, 8, King st, Norwich
ELWELL, JAMES HENRY, Bilston, Staffs, Tobacconist Feb 16 at 12 Off Rec, Wolverhampton
ENOCH, ALFRED WALLIS, Brentwood, Essex, Butcher's Manager Feb 16 at 2.30 The White Hart Hotel, Newmarket
FARMERY, JOHN, Gt Grimsby, Painter Feb 14 at 11.30 Off Rec, 15, Osborne st, Gt Grimsby
FISON, WILLIAM POTTERTON, Horningsea, Cambridge Feb 14 at 11 Off Rec, 5, Petty Cury, Cambridge
FOSS, ALFRED JOHN, Gosport, Hairdresser Feb 16 at 4 Off Rec, Cambridge junc, High st, Portsmouth
GODWIN, A, Dulwich Wood Park, Surrey, Horse Dealer Feb 19 at 12 Bankruptcy bldgs, Carey st
GRAVES, OSCAR WILLIAM, New Cross, Builder Feb 16 at 11.30 24, Railway app, London Bridge
GUTTRIDGE, WILLIAM, West End ln, Kilburn, Gardener Feb 16 at 11 Bankruptcy bldgs, Carey st
HARRIS, WILLIAM, Tylorstown, nr Pontypridd, Collier Feb 18 at 3 135, High st, Merthyr Tydfil
HEYNES, ALBERT WILLIAM, Monmouth, Grocer Feb 17 at 11 Off Rec, Westgate chmbrs, Newport, Mon
HOLMES, HENRY RICHARD, Gt Yarmouth, Norfolk, Fish Curer Feb 14 at 1 Off Rec, 8, King st, Norwich
HORSLEY, JAMES ELLIS, Normanton, Farmer Feb 17 at 11 Off Rec, 6, Bond ter, Wakefield
HUGHES, EDMUND, and FRANCIS HUGHES, Lye, Worcester, Builders Feb 14 at 11.30 Off Rec, 199, Wolverhampton st, Dudley
HUGHES, GRIFFITH, Blaenau Festiniog, Quarryman Feb 14 at 11.30 Crypt chmbrs, Eastgate row, Chester
KIRKHAM, EDWARD ALEXANDER CUPLEY, Linthorpe, Middlesbrough Feb 20 at 3 Off Rec, 8, Albert rd, Middlesbrough
LANCASTER, THOMAS EDGAR, Thorpe, Norwich, Builder Feb 16 at 12 30 Off Rec, 8, King st, Norwich
LARDER, FREDERICK, Gt Grimsby, Confectioner Feb 14 at 11 Off Rec, 15, Osborne st, Gt Grimsby
LIVESEY, ARTHUR JAMES, Bowdon, Cheshire, Solicitor Feb 18 at 3 Off Rec, Byrom st, Manchester
LONSDALE, THOMAS, Batley, Yorks, Rag Merchant Feb 17 at 11 Off Rec, Bank chmbrs, Corporation st, Dewsbury
MCCAFFRY, REGINALD WILLIAM, Cheapside, Merchant Feb 16 at 12 Bankruptcy bldgs, Carey st
MCSHEEDY, JAMES JOSEPH, Walthamstow, Schoolmaster Feb 17 at 2.30 Bankruptcy bldgs, Carey st
MANN, JOHN FREDERICK, Stockton on Tees, Grocer Feb 25 at 3 Off Rec, 8, Albert rd, Middlesbrough
MOORE, CHARLES HENRY, Gt Yarmouth, Licensed Victualler Feb 16 at 1 Off Rec, 8, King st, Norwich
PALMER, THOMAS LLOYD, Lye, nr Stourbridge, Grocer Feb 14 at 11 Off Rec, 199, Wolverhampton st, Dudley
PURKIS, WILLIAM, Braintree, Essex, Builder Feb 17 at 12 95, Temple chmbrs, Temple av
PUTMAN, HENRY THOMAS, Portsmouth, Commission Agent Feb 16 at 3 Off Rec, Cambridge junc, High st, Portsmouth
RADDINGS, JOHN, Pontefract, Vessel Owner Feb 16 at 10.30 The Lowther Hotel, Goole
SOUTH, WILLIAM, Newark, Notts Feb 16 at 12 Off Rec, 4, Castle pl, Park st, Nottingham

TOWNSEND, FRANCIS HERBERT, Eastbourne, Actor Feb 24 at 2 Messrs Coles & Son's Offices, Seaside rd, Eastbourne
WILDE, FREDERICK, Putney, Tobacconist Feb 16 at 12 Bankruptcy bldgs, Carey st
WRIGHT, HENRY, Kingston upon Hull, Merchants' Clerk Feb 17 at 11 Off Rec, Trinity House la, Hull
WRIGHT, OLIVER ARNOLD, Wakefield, Tailor Feb 17 at 3 Off Rec, 6, Bond ter, Wakefield

ADJUDICATIONS.

ADAMS, THOMAS, Dorchester, Mason Dorchester Pet Feb 2 Ord Feb 2
ALLMOND, CHARLOTTE, Hereford, Licensed Victualler Hereford Pet Feb 4 Ord Feb 4
ARROWSMITH, JOHN WILLIAM, Stockport, Fruiterer Stockport Pet Feb 4 Ord Feb 4
ASHCROFT, HENRY, Rufford, nr Ormskirk, Farmer Liverpool Pet Feb 2 Ord Feb 2
AVIS, HARRY THOMAS, Brighton, Decorator Brighton Pet Feb 2 Ord Feb 2
BAKER, JOSEPH, Manchester, Cabinet Maker Manchester Pet Jan 20 Ord Feb 4
BARBER, GEORGE JOHN, Dorchester, Painter and Decorator Dorchester Pet Feb 4 Ord Feb 4
BARSON, WALTER, Wakefield, Pork Butcher Wakefield Pet Feb 2 Ord Feb 2
BELLERBY, JOHN HENRY, Middlesbrough, Fruiterer Middlesbrough Pet Feb 2 Ord Feb 3
BOOTH, HARRY, Pudsey, Yorks, Warehouseman Bradford Pet Feb 3 Ord Feb 3
BROWN, JOHN, Middlesbrough, Fruiterer Middlesbrough Pet Feb 3 Ord Feb 3
BROWN, WILLIAM RICHARD, Herne Bay, Blacksmith Canterbury Pet Feb 4 Ord Feb 4
BRYANT, JOHN, Cogan, Glam, Commission Agent Cardiff Pet Jan 29 Ord Feb 3
BURRIDGE, RICHARD JOHN, South Heighton, nr Newhaven Lewes Pet Feb 4 Ord Feb 4
BUTT, FREDERICK CHARLES, Cardiff, Confectioner Cardiff Pet Jan 21 Ord Jan 21
CALLIS, ELLIS WILLIAM, Countesthorpe, Leicester Leicester Pet Feb 4 Ord Feb 4
COHEN, SOLOMON, Leeds, Tailor Leeds Pet Feb 2 Ord Feb 2
COUCH, JOHN, Totnes, Devon, Coal Dealer Plymouth Pet Feb 4 Ord Feb 4
CROOK, FRED, Bicester, Oxford, Baker Oxford Pet Feb 3 Ord Feb 3
DAVIES, JAMES HARRIES, Milford Haven, Pembroke, Butcher Pembroke Dock Pet Jan 12 Ord Feb 2
EVANS, WILLIAM BURNETT, Ludlow, Salop, Painter Leominster Pet Feb 2 Ord Feb 2
FOSS, ALFRED JOHN, Gosport, Hants, Hairdresser Portsmouth Pet Feb 2 Ord Feb 2
FRASER, WILLIAM ANGUS, Wrexham, Denbigh, Tailor Wrexham Pet Jan 21 Ord Feb 3
GARDENER, ROBERT, Hafod, nr Pontypridd, Haulier Pontypridd Pet Feb 2 Ord Feb 2
GAY, THOMAS, Ross, Herts, Plumber Hereford Pet Feb 4 Ord Feb 4
GEDDES, SAMUEL, Carey st, Estate Agent High Court Pet Nov 8 Ord Feb 2
HATFIELD, JOHN, Gloucester, Blacksmith Gloucester Pet Feb 3 Ord Feb 3
HAWKSWORTH, JOSEPH EMERSON, Birdwell, nr Barnsley, Yorks, Miner Barnsley Pet Feb 4 Ord Feb 4
HOOD, MARGARET, Bath, Lodging house Keeper Bath Pet Feb 3 Ord Feb 3
HORNE, WILLIAM, Huddersfield, Jobbing Gardener Huddersfield Pet Jan 30 Ord Jan 30
HUGHES, GRIFFITH, Blaenau Festiniog, Quarryman Portmadoc Pet Feb 2 Ord Feb 2
KINDER, BENJAMIN, Liverpool, Pawnbroker Liverpool Pet Jan 29 Ord Feb 4
LANCASTER, THOMAS EDGAR, Thorpe, Norwich, Builder Norwich Pet Jan 24 Ord Feb 2
LEVI, JOSEPH, Caledonian rd, Islington, Fruiterer High Court Pet Feb 2 Ord Feb 2
METHAMSORN, BERTHOLD, Basinghall st, Stock Broker High Court Pet Sept 10 Ord Jan 31
NICHOLLS, SIDNEY HERBERT, Kingston upon Hull, Club Secretary Kingston upon Hull Pet Feb 4 Ord Feb 4
NICHOLSON, THOMAS HENRY, Carmarthen, Draper Carmarthen Pet Jan 31 Ord Jan 31
OWEN, JOSEPH PARKER, Rhyl, Flint, Clerk Bangor Pet Jan 21 Ord Jan 31
PAIN, WILLIAM EDWARD GEORGE, Lavenham, Suffolk, Confectioner Colchester Pet Feb 4 Ord Feb 4
PLATT, ARTHUR, Irlams o' th' Height, nr Manchester, Grocer Salford Pet Feb 3 Ord Feb 19
PUTMAN, HENRY THOMAS, Portsmouth, Commission Agent Portsmouth Pet Feb 2 Ord Feb 2
RICHARDS, THOMAS, Aberdare, Grocer Aberdare Pet Feb 4 Ord Feb 4
RICHARDSON, JOSEPH, Boston, Lincs, Coal Merchant Boston Pet Feb 2 Ord Feb 2
SHELFORD, THEODORE CHARLES, Wedmore st, Holloway, Pianoforte Manufacturer High Court Pet Jan 8 Ord Feb 2
STEPHENS, WILLIAM, Senghenydd, Glam, Collier Pontypridd Pet Feb 4 Ord Feb 4
STEWART, GEORGE, Caston, Cardiff, Merchant Tailor Cardiff Pet Feb 3 Ord Feb 3
TARRUM, WILLIAM JOHN, Bare, nr Morecambe, Solicitor Preston Pet Jan 29 Ord Feb 3
TAYLOR, JOHN BAKER, Swansea, Wheelwright Swansea Pet Feb 2 Ord Feb 2
UTTERSDOWN, ALICE CLARA, Bognor, Lodging House Keeper Brighton Pet Feb 4 Ord Feb 4
WADDINGTON, JOHN RICHARD, Sheffield, Provision Dealer Sheffield Pet Feb 2 Ord Feb 2
WETHERALL, HENRY AUGUSTUS, Folkestone Canterbury Pet Dec 29 Ord Feb 2
WILSON, HARRY, Southport, Tailor Liverpool Pet Feb 2 Ord Feb 4
WRIGHT, OLIVER ARNOLD, Wakefield, Tailor Wakefield Pet Feb 4 Ord Feb 4